



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer:	882 456 412
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	NORDHEALTH NORWAY AS
Forretningsadresse:	Eikremsvingen 9 6422 MOLDE

### Regnskapsår

Årsregnskapets periode:	01.01.2024 - 31.12.2024
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### 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:	Charles MacBain
Dato for fastsettelse av årsregnskapet:	30.06.2025

### Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 09.07.2025



## Resultatregnskap

Beløp i: NOK	Note	2024	2023
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt	1	36 304 552	48 300 912
<b>Sum inntekter</b>		<b>36 304 552</b>	<b>48 300 912</b>
<b>Kostnader</b>			
Varekostnad		3 823 664	7 032 631
Lønnskostnad	1,2	16 070 935	17 159 369
Avskrivninger på varige driftsmidler og immaterielle eiendeler	3	1 083 569	1 127 477
Annen driftskostnad		5 520 508	5 922 448
<b>Sum kostnader</b>		<b>26 498 676</b>	<b>31 241 925</b>
<b>Driftsresultat</b>		<b>9 805 876</b>	<b>17 058 987</b>
<b>Finansinntekter og finanskostnader</b>			
Inntekter fra investeringer i datterselskaper og tilknyttede selskaper		20 029 491	0
Renteinntekt fra foretak i samme konsern		1 269 334	334 889
Annen renteinntekt		71 786	413 589
Annen finansinntekt		13 317	12 886
<b>Sum finansinntekter</b>		<b>21 383 928</b>	<b>761 364</b>
Annen rentekostnad		2 560	6 399
Annen finanskostnad		42 640	92 103
<b>Sum finanskostnader</b>		<b>45 200</b>	<b>98 502</b>
<b>Netto finans</b>		<b>21 338 728</b>	<b>662 862</b>
<b>Resultat før skattekostnad</b>		<b>31 144 604</b>	<b>17 721 849</b>
Skattekostnad	5,6	2 524 583	3 898 797
<b>Årsresultat</b>		<b>28 620 021</b>	<b>13 823 052</b>
<b>Overføringer og disponeringer</b>			
Avgitt konsernbidrag		9 030 050	12 993 969
Annen egenkapital		19 589 971	829 083



## Resultatregnskap

Beløp i: NOK	Note	2024	2023
Sum overføringer og disponeringer		28 620 021	13 823 052



## Balanse

Beløp i: NOK	Note	2024	2023
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Konsesjoner, patenter, lisenser, varemerker og andre rettigheter	3	1 755 694	2 544 277
Utsatt skattefordel	5,6	188 796	87 184
<b>Sum immaterielle eiendeler</b>		<b>1 944 490</b>	<b>2 631 461</b>
<b>Varige driftsmidler</b>			
Inventar og tilbehør, verktøy, kontormaskiner osv.	3	169 239	433 106
<b>Sum varige driftsmidler</b>		<b>169 239</b>	<b>433 106</b>
<b>Finansielle anleggsmidler</b>			
Investering i datterselskap	6	0	10 744 481
<b>Sum finansielle anleggsmidler</b>		<b>0</b>	<b>10 744 481</b>
<b>Sum anleggsmidler</b>		<b>2 113 729</b>	<b>13 809 048</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Kundefordringer		1 006 836	3 789 529
Andre kortsiktige fordringer		523 558	1 261 519
Konsernfordringer	6	59 777 652	23 747 977
<b>Sum fordringer</b>		<b>61 308 046</b>	<b>28 799 025</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Kontanter i hånden, bankinnskudd osv.	8	3 447 272	13 224 396
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>3 447 272</b>	<b>13 224 396</b>
<b>Sum omløpsmidler</b>		<b>64 755 318</b>	<b>42 023 421</b>
<b>SUM EIENDELER</b>		<b>66 869 047</b>	<b>55 832 469</b>

## BALANSE - EGENKAPITAL OG GJELD



## Balanse

Beløp i: NOK	Note	2024	2023
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Aksjekapital	8	2 774 751	2 774 751
Overkurs	8	6 439 096	6 439 096
Annen innskutt egenkapital	8	493 477	493 477
<b>Sum innskutt egenkapital</b>		<b>9 707 324</b>	<b>9 707 324</b>
<b>Opptjent egenkapital</b>			
Annen egenkapital	8	12 657 398	4 568 904
<b>Sum opptjent egenkapital</b>		<b>12 657 398</b>	<b>4 568 904</b>
<b>Sum egenkapital</b>		<b>22 364 722</b>	<b>14 276 228</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		333 479	84 493
Betalbar skatt		79 258	0
Skyldige offentlige avgifter	8	745 643	720 436
Kortsiktig konserngjeld	7	36 846 006	36 397 670
Annen kortsiktig gjeld		6 499 939	4 353 642
<b>Sum kortsiktig gjeld</b>		<b>44 504 325</b>	<b>41 556 241</b>
<b>Sum gjeld</b>		<b>44 504 325</b>	<b>41 556 241</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>66 869 047</b>	<b>55 832 469</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 640402

#### Enheten

Organisasjonsnummer: 882 456 412  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: NORDHEALTH NORWAY AS  
Forretningsadresse: Eikremsvingen 9  
6422 MOLDE

#### Regnskapsår

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Benyttet ved utarbeidelsen av  
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Charles MacBain  
Dato for fastsettelse av årsregnskapet: 30.06.2025

#### Revisjon

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

#### Grunnlag for avgivelse

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

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Brønnøysundregistrene, 08.07.2025

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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: 882 456 412  
NORDHEALTH NORWAY AS

## RESULTATREGNSKAP

Beløp i: NOK	Note	2024	2023
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Organisasjonsnr: 882 456 412  
NORDHEALTH NORWAY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

## Note

### Regnskapsprinsipper

Accounting principles: The annual accounts have been drawn up in accordance with the Accounting Act and good accounting practice for small companies. Current assets and short-term liabilities Current assets and short-term liabilities normally include items due for payment within one year after the last day of the accounting year, as well as items that are linked to the cycle of goods. Current assets are assessed at the lowest value of acquisition cost and assumed fair value (lowest value principle). Fixed assets and long-term debt Fixed assets include assets intended for permanent ownership and use for the business. Fixed assets are valued at acquisition cost. Fixed assets are entered in the balance sheet and amortization on a straight-line basis over the asset's expected economic life. Lifetime is determined by the amortization rates stated in the note information. Fixed assets are written down to fair value in the event of a decline in value that is not expected to be of a temporary nature. Write-downs are reversed when the basis for the write-down is no longer found to be present. Long-term debt is debt that does not fall under the definition of short-term debt. Income recognition The company sells software licenses and related services to its customers, including support etc. The company recognizes income from the sale of licenses monthly and accrued services are recognized as income in line with the performance. Currency Monetary items in foreign currency are assessed according to the current exchange rate of the currency following the quotation on the last day of the financial year. Amounts in currency are entered on an ongoing basis at the current exchange rate, the difference between the exchange rate on the invoice date and the payment date is booked as a currency loss or currency gains. Receivables Accounts receivable are entered in the balance sheet at face value after deduction for provisions for foreseeable losses. Provision for Other receivables is also subject to a corresponding assessment. Tax The tax cost in the profit and loss account includes the period's payable tax which is offset and due for payment in the next financial year in addition to the change in deferred tax. Deferred tax is calculated with the tax rate at the end of the accounting year (0 %) on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values. In the calculation, the tax loss that can be carried forward at the end of the financial year is also included. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are offset and netted. Research and development The company carries out its own development which is covered by the rules on own research and development. Expenses are entered on the balance sheet to the extent that the criteria for entry on the balance sheet are met. This means that such expenses are recognized in the balance sheet when, and from that point in time, it is considered probable that the future financial Electronically signed / Sähköisesti allekirjoitettu / Elektroniskt signerat / Elektronisk signert / Elektronisk underskrevet <https://my.zefort.com/esigns/validation/97eeb5e8-5050-4e91-95d9-1ff1ed78f6be> / 5/10 Nordhealth Norway AS Notes 2024 Notes for Nordhealth Norway AS Organization no. 882456412 benefits associated with the assets will flow to the company, and the acquisition cost can be reliably measured. Intangible assets entered in the balance sheet are depreciated on a straightline basis over their expected lifetime. Shares in subsidiaries A subsidiary is a company in which the parent company has control, and thus decisive influence on the unit's financial and operational strategy, normally by owning more than half of the voting capital. An overview of companies that



are subsidiaries is given in a numbered note to the accounts. Shares in subsidiaries are valued according to the cost method in the company accounts. The cost price is increased when the parent company adds increased equity to the subsidiary through capital expansion, or when a group contribution is made from the parent company to the subsidiary. Dividends and group contributions received are initially recognized as income, but only to the extent that dividends and group contributions received do not significantly exceed our share of earned equity in the company during our ownership period. Dividends received which, according to this assessment, are not recognized as income, will be recognized as a reduction of the acquisition cost. The parent company accounts for dividends and group contributions in the same year that the subsidiary allocates the amount. Public grants are recognized as income or are recognized as a reduction of the asset in the period in which the grant applies.

**Note**  
2

**Antall årsverk i regnskapsåret**  
24.00

**Note**

**Spesifisering av resultatregnskapet**

**Lønnskostnader**

<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	13202356.00	14383873.00
<u>Folketrygdavgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	2002985.00	2041659.00
<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	762914.00	627478.00
<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>
	102679.00	106359.00

**Note**

**Ekstraordinære inntekter og kostnader**

<u>Sum</u>	<u>Beløp</u>
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**Note**  
3

**Varige driftsmidler og immaterielle eiendeler**

<u>Anskaffelseskost 01.01.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	9675675.00	8300293.00
<u>Tilgang i året</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	0.00	855182.00



<u>Avgang i året</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	1086696.00	
<u>Samlede av-/nedskrivn.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	8567586.00	7546619.00
<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
<u>Årets av-/nedskrivn.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	891560.00	
<u>Økonomisk levetid</u>		<u>Immaterielle eiend.</u>
		5

**Anskaffelseskost - balanseførte lånekostnader, egentilvirkede anleggsmidler**

**Goodwill spesifisert for hvert enkelt virksomhetskjøp**

**Avskrivningsplan for goodwill som er lenger enn fem år - begrunnelse**

**Mer om varige driftsmidler/immaterielle eiendeler**

**Konsernregnskap**

Virksomheten inngår i konsolideringen til morselskapets konsernregnsk.: Ja

**Morselskapet sitt navn**

Nordhealth AS

**Forretningskontor for morselskapet**

Lysaker

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

<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
<u>Pantstillelse</u>		<u>Beløp</u>

**Note**

**Fordringer**

**Fordringer som forfaller senere enn ett år etter regnskapsårets slutt**



Mer om fordringer

<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
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Enterprise 935 174 627 MVA

To the General Meeting of Nordhealth Norway AS

## Independent Auditor's Report

### Opinion

We have audited the financial statements of Nordhealth Norway AS (the Company), which comprise the balance sheet as at 31 December 2024, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

### In our opinion

- the financial statements comply with applicable statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2024, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

### Basis for Opinion

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

### Responsibilities of the 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.

#### Offices in:

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Statsautoriserte revisorer - medlemmer av Den norske Revisorforening

Oslo	Elverum	Mo i Rana	Tromsø
Alta	Finnsnes	Molde	Trondheim
Arendal	Hamar	Sandefjord	Tynset
Bergen	Haugesund	Stavanger	Ulsteinvik
Bodo	Knarvik	Stord	Alesund
Drammen	Kristiansand	Straume	

Pennco Dokumentnøkkel: GEBJK-ZQRVD-YUGT8-PSYB-Z7VBC-RBT RJ



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.

Oslo, 30 June 2025

KPMG AS

Fredrik Weiseth  
State Authorised Public Accountant  
(This document is signed electronically)

Penneo Dokumentnøkkel: GEBJK-ZQRVD-YUGT8-P5YB-Z7V8G-R8I RJ



# PENNEO

Signaturene i dette dokumentet er juridisk bindende. Dokument signert med "Penneo™ - sikker digital signatur". De signerende parter sin identitet er registrert, og er listet nedenfor.

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

## Weiseth, Fredrik

Statsautorisert revisor

På vegne av: KPMG AS

Serienummer: no\_bankid:9578-5995-4-628515

IP: 80.232.xxx.xxx

2025-06-30 16:02:07 UTC



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Vår dato  
30.09.2022

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20.09.2022

Saksbehandler  
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NORDHEALTH NORWAY AS  
Eikremsvingen 9  
6422 MOLDE

Att. Arnt Steven Ropstad, Lundens Regnskapservice AS

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Nordhealth Norway AS, org.nr. 882 456 412

Vi viser til deres henvendelse av 20. september 2022 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Nordhealth Norway AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Nordhealth 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

Nordhealth Norway AS er eid av et norsk selskap som er notert på Euronext Growth og er en del av et internasjonalt konsern. Selskapet driver virksomhet innen utvikling og salg av IT-løsninger innenfor veterinærbransjen. Selskapets har flere internasjonale kunder og leverandører, og styrelederen og styremedlemmene i selskapet er utenlandske.

### 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 eid av et norsk selskap som er notert på Euronext Growth og er en del av et internasjonalt konsern. 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

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**Financial Statements 2024  
for  
Nordhealth Norway AS**

**Organization no. 882456412**



Nordhealth Norway AS

## Income statement

	Note	2024	2023
<b>OPERATING REVENUE AND EXPENSES</b>			
<b>Operating revenue</b>	1		
Revenue		36 304 552	48 300 912
<b>Total operating revenue</b>		<b>36 304 552</b>	<b>48 300 912</b>
<b>Operating expenses</b>			
Raw materials and consumables used		3 823 664	7 032 631
Employee benefits expense	2	16 070 935	17 159 369
Depreciation and amortization expenses	3	1 083 569	1 127 477
Other operating expenses		5 520 508	5 922 448
<b>Total operating expenses</b>		<b>26 498 676</b>	<b>31 241 925</b>
<b>OPERATING PROFIT OR LOSS</b>		<b>9 805 876</b>	<b>17 058 987</b>
<b>FINANCIAL INCOME AND EXPENSES</b>			
<b>Financial income</b>			
Interest from group companies		1 269 334	334 889
Other interests		71 786	413 589
Other financial income from group companies	6	20 029 491	0
Other financial income		12 867	12 887
<b>Total financial income</b>		<b>21 383 928</b>	<b>761 364</b>
<b>Financial expenses</b>			
Other interests		2 560	6 399
Other financial expense		42 640	92 103
<b>Total financial expenses</b>		<b>45 200</b>	<b>98 502</b>
<b>NET FINANCIAL INCOME AND EXPENCES</b>		<b>21 338 728</b>	<b>662 862</b>
<b>ORDINARY RESULT BEFORE TAXES</b>			
		<b>31 144 604</b>	<b>17 721 849</b>
Tax on ordinary result	4,5	2 524 583	3 898 797
<b>ORDINARY RESULT</b>		<b>28 620 021</b>	<b>13 823 051</b>
<b>APPLICATION AND ALLOCATION</b>			
Given intra-group contribution		9 030 050	12 993 969
To/from other equity		19 589 971	829 083
<b>TOTAL APPLICATION AND ALLOCATION</b>		<b>28 620 021</b>	<b>13 823 052</b>

Financial Statements for Nordhealth Norway AS

Organization no. 882456412

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Nordhealth Norway AS

## Balance sheet pr. 31.12.2024

	Note	31.12.2024	31.12.2023
<b>ASSETS</b>			
<b>FIXED ASSETS</b>			
<b>Intangible assets</b>			
Concessions, patents, licences, trade marks	3	1 755 694	2 544 277
Deferred tax asset	5	188 796	87 184
<b>Total intangible assets</b>		<b>1 944 490</b>	<b>2 631 461</b>
<b>Tangible assets</b>			
Fixtures and fittings, office machinery etc.	3	169 239	433 106
<b>Total tangible assets</b>		<b>169 239</b>	<b>433 106</b>
<b>Financial fixed assets</b>			
Investments in subsidiaries	6	0	10 744 481
<b>Total financial fixed assets</b>		<b>0</b>	<b>10 744 481</b>
<b>TOTAL FIXED ASSETS</b>		<b>2 113 728</b>	<b>13 809 048</b>
<b>CURRENT ASSETS</b>			
<b>Receivables</b>			
Trade receivables		1 006 836	3 789 529
Receivables on group companies	6	59 777 652	23 747 977
Other short-term receivables		523 558	1 261 519
<b>Total receivables</b>		<b>61 308 046</b>	<b>28 799 025</b>
<b>Bank deposits, cash in hand, etc.</b>			
Bank deposits, cash in hand, etc.	7	3 447 273	13 224 396
<b>Total bank deposits, cash in hand, etc.</b>		<b>3 447 273</b>	<b>13 224 396</b>
<b>TOTAL CURRENT ASSETS</b>		<b>64 755 319</b>	<b>42 023 421</b>
<b>TOTAL ASSETS</b>		<b>66 869 047</b>	<b>55 832 469</b>

Financial Statements for Nordhealth Norway AS

Organization no. 882456412

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Nordhealth Norway AS

## Balance sheet pr. 31.12.2024

	Note	31.12.2024	31.12.2023
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
<b>Paid-in equity</b>			
Share capital	8	2 774 751	2 774 751
Share premium reserve	8	6 439 096	6 439 096
Other paid-in equity	8	493 477	493 477
<b>Total paid-in equity</b>		<b>9 707 324</b>	<b>9 707 324</b>
<b>Retained earnings</b>			
Other equity	8	12 657 398	4 568 904
<b>Total retained earnings</b>		<b>12 657 398</b>	<b>4 568 904</b>
<b>TOTAL EQUITY</b>		<b>22 364 722</b>	<b>14 276 228</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable		333 479	84 493
Public duties payable		745 643	720 436
Liabilities to group companies	6	36 846 006	36 397 670
Other currents liabilities		6 499 939	4 353 643
Income tax payable		79 258	0
<b>TOTAL CURRENT LIABILITIES</b>		<b>44 504 325</b>	<b>41 556 241</b>
<b>TOTAL LIABILITIES</b>		<b>44 504 325</b>	<b>41 556 241</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>66 869 047</b>	<b>55 832 469</b>

Molde, 30.06.2025

Charles William Macbain  
Board leader/ CEO

Janne Heikki Huttunen  
Board member

Financial Statements for Nordhealth Norway AS

Organization no. 882456412

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Nordhealth Norway AS

## Notes 2024

### Accounting principles:

The annual accounts have been drawn up in accordance with the Accounting Act and good accounting practice for small companies.

#### Current assets and short-term liabilities

Current assets and short-term liabilities normally include items due for payment within one year after the last day of the accounting year, as well as items that are linked to the cycle of goods. Current assets are assessed at the lowest value of acquisition cost and assumed fair value (lowest value principle).

#### Fixed assets and long-term debt

Fixed assets include assets intended for permanent ownership and use for the business. Fixed assets are valued at acquisition cost. Fixed assets are entered in the balance sheet and amortization on a straight-line basis over the asset's expected economic life. Lifetime is determined by the amortization rates stated in the note information. Fixed assets are written down to fair value in the event of a decline in value that is not expected to be of a temporary nature.

Write-downs are reversed when the basis for the write-down is no longer found to be present. Long-term debt is debt that does not fall under the definition of short-term debt.

#### Income recognition

The company sells software licenses and related services to its customers, including support etc. The company recognizes income from the sale of licenses monthly and accrued services are recognized as income in line with the performance.

#### Currency

Monetary items in foreign currency are assessed according to the current exchange rate of the currency following the quotation on the last day of the financial year. Amounts in currency are entered on an ongoing basis at the current exchange rate, the difference between the exchange rate on the invoice date and the payment date is booked as a currency loss or currency gains.

#### Receivables

Accounts receivable are entered in the balance sheet at face value after deduction for provisions for foreseeable losses. Provision for Other receivables is also subject to a corresponding assessment.

#### Tax

The tax cost in the profit and loss account includes the period's payable tax which is offset and due for payment in the next financial year in addition to the change in deferred tax. Deferred tax is calculated with the tax rate at the end of the accounting year (0 %) on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values. In the calculation, the tax loss that can be carried forward at the end of the financial year is also included. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are offset and netted.

#### Research and development

The company carries out its own development which is covered by the rules on own research and development. Expenses are entered on the balance sheet to the extent that the criteria for entry on the balance sheet are met. This means that such expenses are recognized in the balance sheet when, and from that point in time, it is considered probable that the future financial

Notes for Nordhealth Norway AS

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Nordhealth Norway AS

## Notes 2024

benefits associated with the assets will flow to the company, and the acquisition cost can be reliably measured. Intangible assets entered in the balance sheet are depreciated on a straight-line basis over their expected lifetime.

### Shares in subsidiaries

A subsidiary is a company in which the parent company has control, and thus decisive influence on the unit's financial and operational strategy, normally by owning more than half of the voting capital. An overview of companies that are subsidiaries is given in a numbered note to the accounts.

Shares in subsidiaries are valued according to the cost method in the company accounts. The cost price is increased when the parent company adds increased equity to the subsidiary through capital expansion, or when a group contribution is made from the parent company to the subsidiary. Dividends and group contributions received are initially recognized as income, but only to the extent that dividends and group contributions received do not significantly exceed our share of earned equity in the company during our ownership period. Dividends received which, according to this assessment, are not recognized as income, will be recognized as a reduction of the acquisition cost. The parent company accounts for dividends and group contributions in the same year that the subsidiary allocates the amount.

### Public grants

Public grants are recognized as income or are recognized as a reduction of the asset in the period in which the grant applies.

## Note 1 - Revenue

### Distribution of sales geographically

(Number in 1000 NOK)	Total for company	
	2024	2023
Norway	23 856	35 655
Sweden	4	1 159
Finland	12 348	11 465
Other	0	22
<b>Total</b>	<b>36 208</b>	<b>48 301</b>

## Note 2 - Employee benefits expense

Specification of salary expenses	2024	2023
Salaries	13 202 356	14 383 873
Employer's tax	2 002 985	2 041 659
Pensions	762 914	627 478
Other salary-related benefits	102 679	106 359
<b>Total</b>	<b>16 070 935</b>	<b>17 159 369</b>

### Salary and board remuneration etc. to leading persons

There is no loan or other benefits to leading persons in the company.

Notes for Nordhealth Norway AS

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Nordhealth Norway AS

## Notes 2024

### Note 3 - Depreciation and amortization expenses

	Concessions, patents, fittings, licences, trademarks	Fixtures and fittings, office machinery etc.	Total
Acquisition value 1/1	19 885 837	1 081 827	<b>20 967 664</b>
+ Increases	0	31 117	<b>31 117</b>
Acquisition value 31/12	19 885 837	1 112 944	<b>20 998 781</b>
Amortization 1/1	17 341 561	648 721	<b>17 990 282</b>
+ Amortization	788 584	294 985	<b>1 083 569</b>
Amortization 31/12	18 130 145	943 706	<b>19 073 851</b>
Net book value 31/12	1 755 692	169 238	<b>1 924 930</b>
Percentage rate for amor.	10-20	20-33	

### Note 4 - Tax on ordinary result

#### Specification of this year's tax base:

Profit before taxes	31 144 604
+ Permanent differences	-19 669 230
+ Change in temporary differences	461 875
<b>= Income before deductions for group contributions</b>	<b>11 937 249</b>
- Group contribution made	-11 576 987
<b>= Income</b>	<b>360 262</b>

#### Specification of the year's tax cost:

Calculated tax on the year's profit	2 626 195
<b>= Total tax payable</b>	<b>2 626 195</b>
- Too much previously set aside	0
+/- Change in deferred tax (booked)	0
+/- Change in deferred tax benefit (booked)	-101 612
<b>= Ordinary tax cost</b>	<b>2 524 583</b>
Tax rate in the income year	22

#### Tax payable in the balance sheet consists of

Total tax payable	2 626 195
+/- Effect of tax on group contributions	-2 546 937
<b>= Payable tax in the balance sheet</b>	<b>79 258</b>

Notes for Nordhealth Norway AS

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Nordhealth Norway AS

## Notes 2024

### Note 5 - Deferred tax asset

#### Deferred tax/deferred tax asset

	2024	2023
+ Operating assets including goodwill	-580 236	-490 527
+ Outstanding receivables	277 929	94 238
- Other provisions for liabilities	0	0
<b>= Deferred tax basis</b>	<b>-858 166</b>	<b>-396 289</b>
<b>Deferred tax</b>	<b>0</b>	<b>0</b>
Negative basis deferred tax	858 166	396 289
<b>= Basis of deferred tax asset</b>	<b>858 166</b>	<b>396 289</b>
<b>Deferred tax asset</b>	<b>188 796</b>	<b>87 184</b>
Basis not booked deferred tax asset	0	0
<b>Deferred tax asset not booked</b>	<b>0</b>	<b>0</b>
<b>Deferred tax asset booked</b>	<b>188 796</b>	<b>87 184</b>

### Note 6 - Investments in subsidiaries

The company is part of a larger group that prepares consolidated financial statements, consolidated Financial Statement can be obtained by contacting the parent company Nordhealth AS with an office in Oslo.

During the financial year, the company sold its ownership of Nordhealth Denmark AS and Nordhealth Sweden AB to other entities within Nordhealth group. These transactions amounted to a 20 029 941 profit for the financial year, explaining the increase in the company's financial income.

#### Group receivables and debts:

Group in the balance sheet:	Pr 31.12.	Pr 01.01.
Short-term receivables	59 777 652	23 747 977
Short-term debt	36 846 006	36 397 670

Notes for Nordhealth Norway AS

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Nordhealth Norway AS

## Notes 2024

### Note 7 - Bank deposits

Tax-deductible deposits is pr 31.12.this year kr 1 227 303 and was pr 31.12. last year kr 861 170.

### Note 8 - Equity

	Share capital	Share premium reserve	Other paid-in equity	Other equity	Total
Pr 1.1.	2 774 751	6 439 096	493 477	4 568 904	14 276 228
+ From year results	0	0	0	19 589 971	19 669 230
Paid dividend	0	0	0	-11 501 477	-11 501 477
=Pr 31.12.	2 774 751	6 439 096	493 477	12 657 398	22 364 722

Notes for Nordhealth Norway AS

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## Signatures



**Charles Macbain**

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Authentications: Email, Zefort account

2025-06-30 11:02:33 UTC



**Janne Huttunen**

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2025-06-30 11:29:48 UTC

Signed with

 **zefort sign**

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