



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 920 625 525  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: SRH INVESTCO AS  
Forretningsadresse: c/o Saferoad Holding AS  
Enebakkveien 150  
0680 OSLO

### Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

### Konsern

Morselskap i konsern: Ja  
Konsernregnskap lagt ved: Nei

### Regnskapsregler

Regler for små foretak benyttet: Nei  
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Forenklet IFRS

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: lahbib El Khalil  
Dato for fastsettelse av årsregnskapet: 28.06.2024

### 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, 11.07.2024



## Resultatregnskap

Beløp i: NOK	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Annen driftskostnad		571 000	1 382 000
<b>Sum kostnader</b>		<b>571 000</b>	<b>1 382 000</b>
<b>Driftsresultat</b>		<b>-571 000</b>	<b>-1 382 000</b>
<b>Finansinntekter og finanskostnader</b>			
Annen finansinntekt		17 000	10 000
<b>Sum finansinntekter</b>		<b>17 000</b>	<b>10 000</b>
Rentekostnad til foretak i samme konsern			0
Annen finanskostnad		-3 000	110 000
<b>Sum finanskostnader</b>		<b>-3 000</b>	<b>110 000</b>
<b>Netto finans</b>		<b>20 000</b>	<b>-100 000</b>
<b>Ordinært resultat før skattekostnad</b>		<b>-551 000</b>	<b>-1 482 000</b>
<b>Ordinært resultat etter skattekostnad</b>		<b>-551 000</b>	<b>-1 482 000</b>
<b>Årsresultat</b>		<b>-551 000</b>	<b>-1 482 000</b>
<b>Overføringer og disponeringer</b>			
Overføringer annen egenkapital		-551 000	-1 482 000
<b>Sum overføringer og disponeringer</b>		<b>-551 000</b>	<b>-1 482 000</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		60 000	60 000
Investeringer i tilknyttet selskap		1 796 902 000	1 797 161 000
<b>Sum finansielle anleggsmidler</b>		<b>1 796 962 000</b>	<b>1 797 221 000</b>
<b>Sum anleggsmidler</b>		<b>1 796 962 000</b>	<b>1 797 221 000</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Andre fordringer		72 000	133 000
<b>Sum fordringer</b>		<b>72 000</b>	<b>133 000</b>
<b>Bankinnskudd, kontanter og lignende</b>			
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>359 000</b>	<b>579 000</b>
<b>Sum omløpsmidler</b>		<b>431 000</b>	<b>712 000</b>
<b>SUM EIENDELER</b>		<b>1 797 393 000</b>	<b>1 797 933 000</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Aksjekapital		18 434 000	18 434 000
Overkurs		574 488 000	574 488 000
<b>Sum innskutt egenkapital</b>		<b>592 922 000</b>	<b>592 922 000</b>
<b>Opptjent egenkapital</b>			
Annen egenkapital		1 199 854 000	1 200 405 000



### Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>Sum opptjent egenkapital</b>		<b>1 199 854 000</b>	<b>1 200 405 000</b>
<b>Sum egenkapital</b>		<b>1 792 776 000</b>	<b>1 793 327 000</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		20 000	9 000
Annen kortsiktig gjeld		4 597 000	4 597 000
<b>Sum kortsiktig gjeld</b>		<b>4 617 000</b>	<b>4 607 000</b>
<b>Sum gjeld</b>		<b>4 617 000</b>	<b>4 607 000</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>1 797 393 000</b>	<b>1 797 933 000</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 604383

#### Enheten

Organisasjonsnummer: 920 625 525  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: SRH INVESTCO AS  
Forretningsadresse: c/o Saferoad Holding AS  
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årsregnskapet til selskapet: Forenklet IFRS

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: lahbib El Khalil  
Dato for fastsettelse av årsregnskapet: 28.06.2024

#### 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

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Brønnøysundregistrene, 09.07.2024

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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: 920 625 525  
SRH INVESTCO AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>RESULTATREGNSKAP</b>			
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Organisasjonsnr: 920 625 525  
SRH INVESTCO AS

## BALANSE

Beløp i: NOK Note 2023 2022

### BALANSE - EIENDELER

#### Anleggsmidler Immaterielle eiendeler

##### Finansielle anleggsmidler

Investering i datterselskap	60 000	60 000
Investeringer i tilknyttet selskap	1 796 902 000	1 797 161 000
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<b>Sum anleggsmidler</b>	<b>1 796 962 000</b>	<b>1 797 221 000</b>

#### Omløpsmidler Varer

##### Fordringer

Andre fordringer	72 000	133 000
<b>Sum fordringer</b>	<b>72 000</b>	<b>133 000</b>

##### Bankinnskudd, kontanter og lignende Sum bankinnskudd, kontanter og lignende

	359 000	579 000
<b>Sum omløpsmidler</b>	<b>431 000</b>	<b>712 000</b>

**SUM EIENDELER** 1 797 393 000 1 797 933 000

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

##### Innskutt egenkapital

Aksjekapital	18 434 000	18 434 000
Overkurs	574 488 000	574 488 000
<b>Sum innskutt egenkapital</b>	<b>592 922 000</b>	<b>592 922 000</b>

##### Opptjent egenkapital

Annen egenkapital	1 199 854 000	1 200 405 000
<b>Sum opptjent egenkapital</b>	<b>1 199 854 000</b>	<b>1 200 405 000</b>

**Sum egenkapital** 1 792 776 000 1 793 327 000

**Sum langsiktig gjeld** 0 0

##### Kortsiktig gjeld

Leverandørgjeld 20 000 9 000



Annen kortsiktig gjeld	4 597 000	4 597 000
Sum kortsiktig gjeld	4 617 000	4 607 000
Sum gjeld	4 617 000	4 607 000
<b>SUM EGENKAPITAL OG GJELD</b>	<b>1 797 393 000</b>	<b>1 797 933 000</b>



Organisasjonsnr: 920 625 525  
SRH INVESTCO AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall aksjer og aksjeeiere

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:  
0.00

Omløpsmidler                      Startdato      Sluttdato      Endring

Skattemessig fremf.undersk. Startdato      Sluttdato      Endring

Kortsiktig gjeld                      Startdato      Sluttdato      Endring



Skatteetaten

Vår dato  
11.02.2019

Din/Deres dato  
05.12.2018

Saksbehandler  
Henning Stokke

800 80 000  
Skatteetaten.no

Din/Deres referanse  
Yvonne Skramstad

Telefon  
800 80 000

Org.nr  
974761076

Vår referanse  
2019/5229113

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

SAFEROAD AS  
Enebakkveien 150  
0680 OSLO

## Tillatelse til å utarbeide årsberetning og årsregnskap på engelsk språk

Vi viser til deres brev av 5. desember 2018 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper:

- Saferoad Holding AS org.nr. 917 763 909
- SRH Investco AS org.nr. 920 625 525
- SRH Holding AS org.nr. 919 999 896
- SRH Mgto AS org.nr. 921 491 115
- SRH BridgeCo AS org.nr. 818 111 762

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering selskapene nevnt ovenfor dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at opplysningene som vedtaket baserer seg på ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

### Bakgrunn

Fra søknaden gjengis:

*Cidron Triangle AS (org.nr. 917 763 909) ble innvilget tillatelse for å utarbeide årsregnskap og årsberetning på engelsk i vedtak fra Skattedirektoratet datert 08.02.2017. Cidron Triangle AS konverterte til et allmennaksjeselskap og endret navn til Saferoad Holding ASA 03.05.2017.*

*Selskapet ble notert på Oslo Børs 29.05.2017 og ble innvilget tillatelse for å utarbeide årsregnskap og årsberetning på engelsk i vedtak fra Oslo Børs datert 05.05.2017 og Skattedirektoratet datert*



10.04.2018. Saferoad Holding ASA ble omdannet til AS, avnotert fra Oslo Børs og kjøpt opp av SRH Investco AS i september 2018.

SRH Investco AS er 100 % eid av SRH Holding AS. SRH Holding AS er eid 62 % av SRH BridgeCo AS og 38 % av FSN Capital GP V Limited. SRH Mgto AS er 100 % eid av SRH BridgeCo AS. SRH BridgeCo er 100 % eid av FSN Capital GP V Limited. Alle de fem selskapene kontrolleres dermed av FSN Capital GP V Limited.

Saferoadkonsemet har selskaper i over 20 land. Ledelsen i utenlandske datterselskaper og deler av konsernledelsen består av personer som ikke er norskspråklige. Arbeidsspråk og rapportering er derfor i all hovedsak på engelsk. En stor del av kommunikasjonen med konsernets kunder, leverandører og kreditorer foregår på engelsk. Det er heller ingen forhold rundt selskapets finansiering eller eierstruktur som skulle tilsi behov for regnskap på norsk. Bankforbindelser etterspør kun informasjon på engelsk.

Markedsmateriale utgis på engelsk. Alle sentrale aktører og samarbeidspartnere innen bransjen til Saferoadkonsemet behersker og benytter engelsk. En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

### Skattedirektoratets 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 m.v., 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 Skattedirektoratets 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.



Som nevnt ovenfor er det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at alle selskapene er direkte eller indirekte eid av et utenlandsk selskap. Eierkretsen er begrenset. I tillegg opererer selskapene i en internasjonal bransje, og arbeidsspråk er engelsk. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

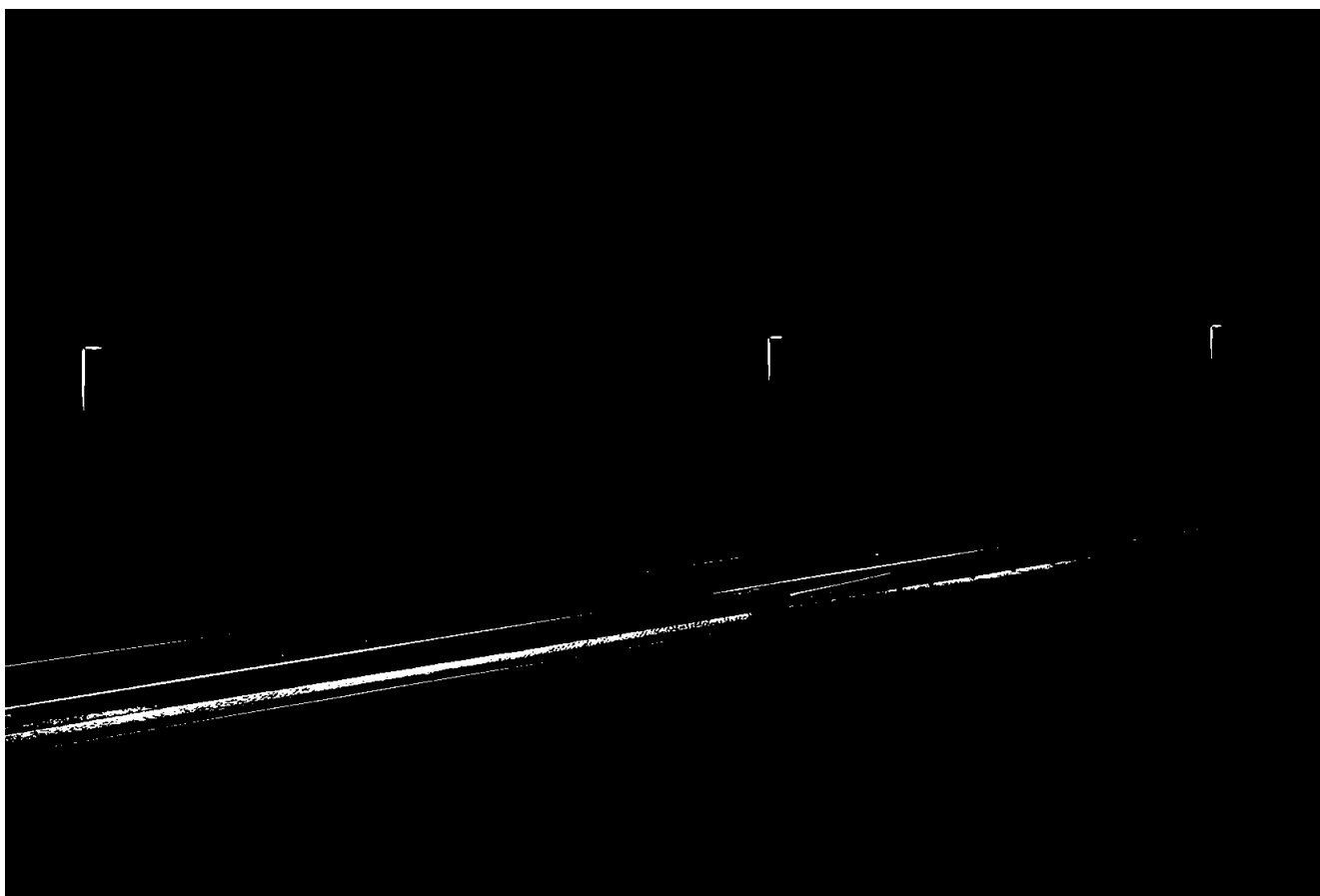
Torstein Kinden Helleland  
seniorrådgiver  
Juridisk avdeling, næring  
Skattedirektoratet

Henning Stokke

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



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**SRH Investco AS**  
**Financial Statements 2023**  
Corporate ID No. 920 625 525



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SRH Investco Group | Financial Statements 2023

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SRH Investco Group | Financial Statements 2023

## Board of Directors' report

### The company and activities in 2023

SRH Investco AS is a limited liability company, which is incorporated on 5 March 2018 and domiciled in Oslo. SRH Investco AS is a pure holding company of Saferoad Group and Viacon Group with no other activities in 2023.

### Employees, corporate social responsibility and the environment

At year end 2023, SRH Investco AS had no employees. The Board of Directors is of the opinion that the company does not burden the external environment beyond what is considered normal for this type of activity and is well within the rules and accepted norms.

### Reported results

In financial year 2023, loss before tax amounted to NOK (0.6) million. In financial year 2022, loss before tax amounted to NOK (1.5) million.

The loss for the year of NOK (0.6) million is allocated against other equity.

Research and development activities have not been carried out in the company in 2023.

### Financial situation and capital structure

#### Assets and liabilities

Total assets at year-end 2023 was NOK 1 797.4 million (NOK 1797.9 million at year-end 2022).

SRH Investco AS have no interest bearing debt at year end 2023.

#### Equity

Total equity was NOK 1 792.8 million at the end of 2023 (NOK 1 793.3 million at the end of 2022), giving an equity ratio at year end 2023 of 99.7 per cent and (99.7 per cent in 2022).

#### Cash flow

The net cash flow was NOK (0.2) million in financial year 2023 (NOK (1.7) million in financial year 2022). The company's net cash flow from operating activities was NOK (0.5) million in financial year 2023 (NOK (1.7) million in financial year 2022). Net cash flow from investment activities was NOK 0.3 million in financial year 2023 (NOK 0.1 million in financial year 2022). Net cash flow from financing activities was NOK 0.0 million in financial year 2023 (NOK (0.0) million in financial year 2022).

In accordance with section 3-3a of the Norwegian Accounting Act, the Board of Directors confirms that the financial statements have been prepared on the assumption of a going concern.

In the opinion of the Board of Directors, the presented financial statements and notes for financial year 2023 for SRH Investco AS provide a true and fair view of the company's assets, liabilities, financial position and results. In the opinion of the Board of Directors, there are no significant matters which are relevant for the assessment of the company beyond what is stated in the Board of Directors' report and the financial statements with notes for financial year 2023.

The ultimate parent company SRH BridgeCo AS have purchased and maintain a Directors and Officers Liability Insurance on behalf of the members of the Board of Directors. The insurance additionally covers any employee acting in a managerial capacity and includes subsidiaries owned with more than 50 per cent. The insurance policy is issued by a reputable, specialized insurer with appropriate rating.

As part of the process to establish separate ownership structures for the Saferoad and ViaCon groups, a demerger of the company was completed in May 2024. Asset, rights and obligations related to the Viacon group has been transferred to Viacon Investco AS.

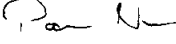


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SRH Investco Group | Financial Statements 2023

Oslo, 28 June 2024

The Board of SRH Investco AS

DocuSigned by:  
  
6830EEFA0C0D455  
Patrik Nolåker  
Chairman

DocuSigned by:  
  
F1C97498EE3D46A...  
Ulrik Smith  
Board member

DocuSigned by:  
  
3036E88003E94A8  
Niclas Thiel  
Board member



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SRH Investco Group | Financial Statements 2023

## Financial Statements SRH Investco AS

### Statement of comprehensive income 2023

NOK 1000	Notes	2023	2022
Other operating costs	3	571	1 382
<b>Total operating costs</b>		<b>571</b>	<b>1 382</b>
Operating profit/(loss)		(571)	(1 382)
Financial income	6	17	10
Financial expenses	6	0	82
Net exchange rate gain/(loss)	6	3	(28)
<b>Net financial income/(expenses)</b>		<b>20</b>	<b>(100)</b>
Profit/(loss) before tax		(551)	(1 482)
Tax	7	(0)	(0)
Profit/(loss) for the year		(551)	(1 482)
Other comprehensive income for the year, net of tax		0	0
<b>Total comprehensive income for the year</b>		<b>(551)</b>	<b>(1 482)</b>



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SRH Investco Group | Financial Statements 2023

## Statement of financial position (assets)


NOK 1000	Notes	31.12.2023	31.12.2022
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
<b>Financial non-current assets</b>			
Shares in subsidiaries	5	1 796 962	1 797 221
Total financial assets		1 796 962	1 797 221
<b>CURRENT ASSETS</b>			
<b>Receivables</b>			
Other receivables		72	133
Total receivables		72	133
Cash and cash equivalents	9	359	579
Total current assets		431	712
Total assets		1 797 393	1 797 933

## Statement of financial position (shareholders' equity and liabilities)

NOK 1000	Notes	31.12.2023	31.12.2022
<b>SHAREHOLDERS' EQUITY AND LIABILITIES</b>			
<b>SHAREHOLDERS' EQUITY</b>			
Share capital	10	18 434	18 434
Share premium		574 488	574 488
Other equity		1 199 854	1 200 405
Total shareholders' equity		1 792 776	1 793 327
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Accounts payables		20	9
Liabilities to group companies	8	4 040	4 040
Other current liabilities	12	557	557
Total current liabilities		4 617	4 607
Total liabilities		4 617	4 607
Total shareholders' equity and liabilities		1 797 393	1 797 933

Oslo, 28 June 2024

The Board of SRH Investco AS

DocuSigned by:  
  
6820FEA0C9D465...  
Patrik Nolåker  
Chairman

DocuSigned by:  
  
F1C97198FE9D46A...  
Ulrik Smith  
Board member

DocuSigned by:  
  
2036E8803E94A8...  
Niclas Thiel  
Board member



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## Statement of changes in equity

NOK 1000	Share capital	Share premium	Other equity	Total shareholders' equity
<b>Shareholders' equity at 31.12.2020</b>	<b>18 434</b>	<b>1 824 944</b>	<b>(48 765)</b>	<b>1 794 612</b>
Profit/(loss) for the year			1 250 651	<b>1 250 651</b>
Total comprehensive income	0	0	1 250 651	<b>1 250 651</b>
<b>Shareholders' equity at 31.12.2021</b>	<b>18 434</b>	<b>574 488</b>	<b>1 201 886</b>	<b>1 794 808</b>
Profit/(loss) for the year			(1 482)	<b>(1 482)</b>
Total comprehensive income	0	0	(1 482)	<b>(1 482)</b>
<b>Shareholders' equity at 31.12.2022</b>	<b>18 434</b>	<b>574 488</b>	<b>1 200 405</b>	<b>1 793 327</b>
Profit/(loss) for the year			(551)	<b>(551)</b>
Total comprehensive income	0	0	(551)	<b>(551)</b>
<b>Shareholders' equity at 31.12.2023</b>	<b>18 434</b>	<b>574 488</b>	<b>1 199 854</b>	<b>1 792 776</b>

The share capital in SRH Investco AS as of 31 December 2023 consists of 184 337 750 ordinary shares with nominal value of NOK 0.10 per share.

The articles of association do not contain specific decisions on voting rights.

See note 10 for details on share capital and ownership.



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## Cash flow statement

NOK 1000	Notes	2023	2022
<b>Cash flow from operations</b>			
Profit/(loss) before tax		(551)	(1 482)
(Gain)/loss on sale of shares		0	79
Changes in receivables/liabilities on group companies		1	4 254
Changes in accounts payable		11	(1 598)
Changes in other current receivables and liabilities		62	(2 999)
Net cash flow from operations		(478)	(1 745)
<b>Cash flow from investment activities</b>			
Proceeds from sales of shares		259	76
Net cash flow from investment activities		259	76
<b>Cash flow from financing activities</b>			
Net cash flow from financing activities		0	0
Net increase/(decrease) in cash and cash equivalents		(219)	(1 669)
Cash and cash equivalents at beginning of the year		579	2 248
Cash and cash equivalents at the end of the year		9	579
Cash and cash equivalents at the end of the year in statement of financial position		359	579
Cash and cash equivalents at the end of the year in statement of cash flow		359	579



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## Notes to the financial statements for SRH Investco AS

### Note 1 Company information

SRH Investco AS is a limited liability company, which is incorporated on 5 March 2018 and domiciled in Oslo with its registered office c/o Saferoad Holding AS, Enebakkeveien 150, 0680 Oslo, Norway. SRH Investco AS serves as a pure holding company in Saferoad Group and ViaCon Group. The company had no other activities in 2023 or 2022.

SRH Investco AS is part of the consolidated financial statement for SRH BridgeCo AS. In accordance with the exemption in the Norwegian Accounting Act § 3-7, no consolidated annual accounts have been prepared for SRH Investco AS. The consolidated annual accounts for SRH BridgeCo AS have been approved for publication by the Board of Directors on 28 June 2024 and are to be approved at the annual general meeting. Consolidated financial statement can be received by contacting Saferoad Holding AS.

The financial statements of SRH Investco AS for the fiscal year 2023 were approved in the board meeting at 28 June 2024.

### Note 2 Accounting principles

#### Basis for preparation and statement of compliance

The annual accounts for SRH Holding AS have been prepared in accordance with the Norwegian Accounting Act § 3-9 and Regulations on Simplified IFRS as enacted by the Ministry of Finance 7 February 2022. In all material aspects, Norwegian Simplified IFRS requires that the IFRS recognition and measurement criteria (as adopted by the European Union) are complied with, but disclosure and presentation requirements (the notes) follow the Norwegian Accounting Act and Norwegian Generally Accepted Accounting Standards.

#### Subsidiaries

Investments in subsidiaries are recognised at cost. If the carrying value of a subsidiary is higher than the estimated fair value, the investment is written down. The write-down is shown in statement of comprehensive income. Previously recognised write-downs are reversed if the reason for write-downs no longer exists. Dividends, group contributions and other distributions from subsidiaries are recognised in the same year as they are recognised in the financial statement of the subsidiary according to the Norwegian Regulation of simplified IFRS § 3-1. If dividends or group contribution exceed withheld profits after acquisition, the excess amount represents repayment of invested capital, and the distribution will be deducted from the recorded value of the acquisition in the balance sheet statement for the parent company.

#### Cash and cash equivalents

Cash includes cash in hand and at bank. Cash equivalents are short-term liquid investments that can be immediately converted into a known amount of cash and have a maximum term to maturity of three months from the date of acquisition.

#### Current versus non-current classification

SRH Holding AS presents assets and liabilities in the statement of financial position based on current/non-current classification. An asset is current when it is:

- Expected to be realised or intended to be sold or consumed in the normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period
- or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in the normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period
- or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

All other liabilities are classified as non-current.



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## **Income tax**

The tax expense consists of the tax payable and changes in deferred tax. Taxes payable are recognised on taxable profits at the current tax rate. Deferred tax/tax assets are calculated on all differences between the carrying value and tax value of assets and liabilities, with the exception of temporary differences related to investments in subsidiaries where the timing of reversal of temporary differences can be controlled and it is probable that temporary differences will not reverse.

Deferred tax assets are recognised when it is probable that the company will have a sufficient profit for tax purposes in subsequent periods to utilise the tax asset. The company recognises previously unrecognised deferred tax assets to the extent it has become probable that the company can utilise the deferred tax asset. Similarly, the company will reduce a deferred tax asset to the extent that the company no longer regards it as probable that it can utilise the deferred tax asset.

Deferred tax liabilities and deferred tax assets are measured on the basis of the enacted or substantially enacted tax rates on the balance sheet date applicable to the company. Deferred tax liabilities and deferred tax assets are recognised at their nominal value.

## **Cash flow statement**

The cash flow statement is presented using the indirect method. Cash and cash equivalents include cash, bank deposits and other short-term, highly liquid financial assets with maturities of three months or less.

## **Events after the balance sheet date**

New information on the company's financial position after the end of the reporting period which becomes known after the reporting period is recorded in the financial statements. Events after the reporting period that do not affect the company's financial position at the end of the reporting period, but which will affect the company's financial position in the future are disclosed if significant.



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## Note 3 Other operating costs

### Other operating costs

NOK 1000	2023	2022
Fees for audit, legal and external services	492	434
Bad debts	0	25
Other operating costs	79	922
<b>Total other operating costs</b>	<b>571</b>	<b>1 382</b>

### Fees to auditors

NOK 1000	2023	2022
Proposed fee for audit	50	50
Fees for audit previous year	-	15
Fees for other services	-	31
<b>Total fees</b>	<b>50</b>	<b>96</b>

The amounts for fees to auditors include VAT.

## Note 4 Employees and remuneration to key personnel

There are no employees in the company and the company is not required by law to have a pension scheme. The Board of Directors in SRH Investco AS has not received any remunerations in 2023 or 2022.

The company does not have a CEO.



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## Note 5 Shares in subsidiaries

Company	Corp ID No	Ownership	Voting rights	NOK 1000 Carrying value
Saferoad Holding AS	917 763 909	97,9 %	97,9 %	1 266 166
RI Holding AS	923 99 1484	95,1 %	95,1 %	530 736
MgmtCo Saferoad AS	923 008 888	1,6 %	100,0 %	30
MgmtCo RI AS	923 009 027	1,7 %	100,0 %	30
<b>Total values</b>				<b>1 796 962</b>

NOK 1000	Equity 31.12.2023	Equity 31.12.2022	Profit/(loss) 2023	Profit/(loss) 2022
Saferoad Holding AS	213 832	443 128	(229 296)	136 492
RI Holding AS	432 625	428 264	4 361	2 510
MgmtCo Saferoad AS	10 243	10 243	(121)	(90)
MgmtCo RI AS	18 269	18 009	(168)	(107)

The table below sets forth SRH Investco AS's ownership in subsidiaries through its ownership in Saferoad Holding AS and RI Holding AS.

Several of the subsidiary's own shares in other subsidiaries.

Saferoad Holding AB	Sweden	100.00%
Saferoad Holding Denmark Aps	Denmark	100.00%
Saferoad Holding Germany GmbH	Germany	100.00%
Brødrene Berntsen AB	Sweden	100.00%
Brødrene Berntsen AS	Norway	100.00%
Saferoad UK Limited	England	100.00%
Saferoad RRS Sverige AB	Sweden	100.00%
Saferoad Services AB	Sweden	100.00%
Saferoad Traffic AS	Norway	100.00%
Saferoad Services AS	Norway	100.00%
Saferoad Czech Republic s.r.o	Czechia	100.00%
Saferoad Traffic AB	Sweden	100.00%
Saferoad Suomi Oy	Finland	100.00%
Moramast AB	Sweden	100.00%
Saferoad Restraint Systems Sp. Z.o.o	Poland	100.00%
Saferoad Holland BV	Netherlands	100.00%
Saferoad Smekab AB	Sweden	100.00%
Saferoad Trading AS	Norway	100.00%
Trafikksikring AS	Norway	100.00%
Vik Ørsta AS	Norway	100.00%
Vik Ørsta Design AS	Norway	100.00%



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<b>SRH Investco AS</b>		
MgmtCo RI AS	Norway	1.7 %
MgmtCo Saferoad AS	Norway	1.6 %
Saferoad Holding AS	Norway	97.9 %
RI Holding AS	Norway	95.1 %
<b>Saferoad Holding AB</b>		
Saferoad Treasury AB	Sweden	100 %
<b>SafeRoad Smekab AB</b>		
Smekab Citylife Aps	Denmark	100 %
<b>SafeRoad Holding Denmark Aps</b>		
Saferoad Traffic A/S	Denmark	100 %
Eurostar Danmark AS	Denmark	100 %
<b>Saferoad Holding Germany GmbH</b>		
Saferoad Europe GmbH Germany	Germany	100 %
Hausneindorfer Metallbau und Montage GmbH	Germany	100 %
Schalltec Beteiligungs GmbH	Germany	100 %
Schalltec GmbH & Co. KG	Germany	100 %
Saferoad Traffic GmbH	Germany	100 %
Bongard & Lind Verwaltungs GmbH	Germany	100 %
Bongard & Lind Noise Protection GmbH & Co KG	Germany	100 %
Inter Metal Sp. z.o.o.	Poland	100 %
Brite Line Europe GmbH	Germany	74.8 %
Saferoad RRS GmbH	Germany	100 %
Saferoad RRS Romania SRL	Romania	100 %
AWK GmbH	Germany	100 %
HMS Montage GmbH	Germany	100 %
<b>Saferoad UK Limited</b>		
Saferoad VRS Limited	United Kingdom	100 %
<b>Saferoad Restraint Systems Sp. z.o.o</b>		
Saferoad Baltic UAB	Lithuania	100 %
Saferoad Services Gdansk Sp. z.o.o	Poland	100 %
Saferoad Pomerania Sp. z.o.o.	Poland	100 %
Saferoad Services Sp. z.o.o.	Poland	100 %
<b>Vik Ørsta AS</b>		
Saferoad Lightpoles Brasov S.R.L	Romania	100 %



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Viacon Group AB(publ)	Sweden	100 %
ViaCon Investment AB	Sweden	100 %
ViaCon Holding AB	Sweden	100 %
FLA Geoprodukter AB	Sweden	100 %
ViaCon International AB	Sweden	100 %
ViaCon AB	Sweden	100 %
ViaCon Production AS	Sweden	100 %
OY ViaCon AB	Finland	100 %
Klinstelstö Oy Rumtikli	Finland	100 %
Solcon Oy	Finland	100 %
ViaCon A/S Denmark	Denmark	100 %
ViaCon AS	Norway	100 %
ViaCon Polska Sp. z.o.o.	Poland	100 %
Geotex Sp z.o.o.	Poland	100 %
ViaCon CR s.r.o	Czech Republic	100 %
ViaCon SK s.r.o	Slovakia	100 %
ViaCon Hungary Kft.	Hungary	100 %
ViaCon Bulgaria EOOD	Bulgaria	100 %
ViaCon Austria GmbH	Austria	100 %
ViaCon Romania SRL	Romania	100 %
ViaCon Geotechnical Solutions S.R.L	Romania	100 %
ViaCon Insaat Muh. San. Tic. A.S	Turkey	100 %
ViaCon Middle East FZE	UAE	100 %
AS ViaCon Eesti	Estonia	100 %
SIA ViaCon Latvija	Latvia	100 %
UAB ViaCon Baltic	Lithuania	100 %
UAB ViaCon Baltic Pipe	Lithuania	100 %
ViaCon France SAS	France	100 %
ViaCon Germany GMBH	Germany	100 %
ViaCon Hamco GmbH	Germany	100 %
HaKu Service GmbH	Germany	100 %
ViaCon Bergschenhoek Civiele Techniek B. V	Netherlands	100 %
ViaCon( United Kingdom) Limited	United Kingdom	100 %
Tubosider CSP Limited	United Kingdom	100 %

## Note 6 Financial items

NOK 1000	2023	2022
Interest income	17	10
<b>Total financial income</b>	<b>17</b>	<b>10</b>
Interest expenses	0	2
Loss on sale of shares	0	79
<b>Total financial expenses</b>	<b>0</b>	<b>82</b>
Currency exchange gain	3	3
Currency exchange loss	0	31
<b>Net exchange rate gain/(loss)</b>	<b>3</b>	<b>(28)</b>
<b>Net financial income/(expenses)</b>	<b>20</b>	<b>(100)</b>



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## Note 7 Income tax

NOK 1000	2023	2022
Profit/(loss) before tax	(551)	(1 482)
Expected income taxes according to income tax rate in Norway 22%	121	326
Deferred tax assets not recognised current year	(121)	(303)
Non deductible expenses	0	(23)
<b>Tax income/(expense) recognised in the statement of comprehensive income</b>	<b>0</b>	<b>0</b>

### Tax payable basis

NOK 1000	2023	2022
Profit/(loss) before tax	(551)	(1 482)
Non deductible expenses	0	104
Change in temporary differences	0	(3 422)
Use of/added to tax losses carry forward	551	4 799
<b>Tax payable basis</b>	<b>0</b>	<b>0</b>

### Deferred tax liabilities/(deferred tax assets)

NOK 1000	2023	2022
<b>Non-current assets and liabilities</b>		
Other non-current items	(123)	(123)
<b>Total non-current assets and liabilities</b>	<b>(123)</b>	<b>(123)</b>
Tax losses carried forward	(81 015)	(80 894)
Of which assets not recognised (valuation allowance)	(81 137)	(81 017)
<b>Net recognised deferred tax liabilities</b>	<b>0</b>	<b>0</b>

## Note 8 Transactions with group companies

NOK 1000	2023	2022
<b>Current liabilities to group companies</b>		
Saferoad Holding AS	4 040	4 040
<b>Total current liabilities to group companies</b>	<b>4 040</b>	<b>4 040</b>

## Note 9 Cash and cash equivalents

NOK 1000	31.12.2023	31.12.2022
Cash and bank deposits	359	579
Restricted cash	0	0
<b>Total cash and cash equivalents</b>	<b>359</b>	<b>579</b>



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## Note 10 Share capital and ownership

The share capital of SRH Investco AS consists of the following shares:

		Number of shares	Share capital
05.03.2018	Incorporation	30 000	30
06.09.2018	Repayment	-30 000	-30
06.09.2018	Capital contribution	184 337 750	18 434
31.12.2023	Total	184 337 750	18 434

Number of shares are in full amount, while share capital are in NOK thousand.

SRH Investco AS was incorporated 5 March 2018. The share capital was reduced with NOK 30 000 from NOK 30 000 to NOK 0 on 6 September 2018, by redemption of 30 000 shares, each with a face value of NOK 1. The share capital increased to NOK 18 433 775 from NOK 0 by issuance of 184 337 750 shares. The subscription price was NOK 10 per share, of which NOK 0.10 was share capital and NOK 9.90 was share premium.

Ownership structure:

Shareholders in SRH Investco AS 31 December 2023

Shareholders	Ordinary shares	Percentage
SRH Holding AS	184 337 750	100 %
Total	184 337 750	100 %

## Note 11 Other current liabilities

NOK 1000	31.12.2023	31.12.2022
Other current liabilities	557	557
Total other current liabilities	557	557

## Note 12 Pledged assets and guarantees

### Guarantees

SRH Investco AS has issued a guarantee related to pension commitments in Sweden, which amounts to NOK 20.0 million at year end 2023 (NOK 20.0 million at year end 2022).

### Security

SRH Investco AS has given the following securities in favour of the Security Agent, acting in the interest of the lenders:

- pledge granted by SRH Investco AS and MgmtCo Saferoad AS of all shares issued by Saferoad Holding AS and held by either SRH Investco AS or MgmtCo Saferoad AS
- pledge granted by the Holding company of each guarantor of all shares owned in the guarantor by the respective Holding company
- pledge over all intra-group loan agreements exceeding a value of NOK 10 million, or similar value in other currencies
- Saferoad Holding AS' bank accounts

## Note 13 Events after the balance sheet date

As part of the process to establish separate ownership structures for the Saferoad and ViaCon groups, a demerger of the company was completed in May 2024. Asset, rights and obligations related to the Viacon group has been transferred to Viacon Investco AS.



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Statsautoriserte revisorer  
Ernst & Young AS  
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Postboks 1156 Sentrum, 0107 Oslo

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Medlemmer av Den norske Revisorforening

## INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of SRH Investco AS

### Opinion

We have audited the financial statements of SRH Investco AS (the Company), which comprise statement of financial position as at 31 December 2023, statement of comprehensive income, statement of changes in equity and 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 legal requirements and give a true and fair view of the financial position of the Company as at 31 December 2023 and its financial performance and cash flows for the year then ended in accordance with simplified application of international accounting standards according to section 3-9 of the Norwegian Accounting Act.

### 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 in accordance with the requirements of the 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

Other information consists of the information included in the annual report other than the financial statements and our auditor's report thereon. Management (the board of directors) is responsible for the other information. Our opinion on the financial statements does not cover the other information, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, and, in doing so, consider whether the board of directors' report contains the information required by legal requirements and whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information or that the information required by legal requirements is not included, we are required to report that fact.

We have nothing to report in this regard, and in our opinion, the board of directors' report is consistent with the financial statements and contains the information required by applicable legal requirements.

### Responsibilities of management for the financial statements

Management (the board of directors) is responsible for the preparation of the financial statements that give a true and fair view in accordance with simplified application of international accounting standards according to section 3-9 of the Norwegian Accounting Act, 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



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going concern basis of 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 the 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, 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 fair presentation.

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 2024  
ERNST & YOUNG AS

*The auditor's report is signed electronically*

Tore Sørli  
State Authorised Public Accountant (Norway)

Independent auditor's report - SRH Investco AS 2023

A member firm of Ernst & Young Global Limited

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Statsautorisert revisor

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