



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	931 548 611
Organisasjonsform:	Ansvarlig selskap (ANS)
Foretaksnavn:	AMENTUM MULTICONSULT DECOMMISSIONING ANS
Forretningsadresse:	Nedre Skøyen vei 2 0276 OSLO

Regnskapsår

Årsregnskapets periode:	27.04.2023 - 31.12.2023
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Konsern

Morselskap i konsern:	Nei
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Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet:	Martha Korneiussen
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, 29.06.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt	2	10 258 498	
Annen driftsinntekt		20 095	
Sum inntekter		10 278 593	
Kostnader			
Purchase from subcontractors		11 008 346	
Sum kostnader		11 008 346	
Driftsresultat		-729 753	
Annen finanskostnad		1 793	
Sum finanskostnader		1 793	
Netto finans		-1 793	
Ordinært resultat før skattekostnad		-731 546	0
Ordinært resultat etter skattekostnad		-731 546	0
Årsresultat		-731 546	0
Overføringer og disponeringer			
Overføringer til/fra annen egenkapital		-731 546	
Sum overføringer og disponeringer		-731 546	



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Kundefordringer	3	767 297	
Sum fordringer		767 297	
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende		7 065 596	
Sum bankinnskudd, kontanter og lignende		7 065 596	
Sum omløpsmidler		7 832 893	0
SUM EIENDELER		7 832 893	0
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Opptjent egenkapital			
Annen egenkapital	4	-731 545	
Sum opptjent egenkapital		-731 545	
Sum egenkapital		-731 545	0
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			



Balanse

Beløp i: NOK	Note	2023	2022
Leverandørgjeld		7 437 999	
Skyldige offentlige avgifter		611 549	
Annen kortsiktig gjeld		514 890	
Sum kortsiktig gjeld		8 564 438	
Sum gjeld		8 564 438	0
SUM EGENKAPITAL OG GJELD		7 832 893	0



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 628879

Enheten

Organisasjonsnummer: 931 548 611
Organisasjonsform: Ansvarlig selskap (ANS)
Foretaksnavn: JACOBS MULTICONULT DECOMMISSIONING
ANS
Forretningsadresse: Nedre Skøyen vei 2
0276 OSLO

Regnskapsår

Årsregnskapets periode: 27.04.2023 - 31.12.2023

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: Martha Korneiussen
Dato for fastsettelse av årsregnskapet: 28.06.2024

Grunnlag for avgivelse

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

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Brønnøysundregistrene, 05.08.2024



Organisasjonsnr: 931 548 611
JACOBS MULTICONSULT DECOMMISSIONING
ANS

RESULTATREGNSKAP

<u>Beløp i: NOK</u>	<u>Note</u>	<u>2023</u>	<u>2022</u>
RESULTATREGNSKAP			
Inntekter			
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Organisasjonsnr: 931 548 611
JACOBS MULTICONSULT DECOMMISSIONING
ANS

BALANSE

<u>Beløp i: NOK</u>	<u>Note</u>	<u>2023</u>	<u>2022</u>
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Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
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Varer			
Fordringer			
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Sum kortsiktig gjeld		8 564 438	
Sum gjeld		8 564 438	0



SUM EGENKAPITAL OG GJELD

7 832 893

0



Organisasjonsnr: 931 548 611
JACOBS MULTICONSULT DECOMMISSIONING
ANS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Regnskapsprinsipper
Se vedlagte opplastede regnskap

Note

Antall årsverk i regnskapsåret
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp



Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



Skatteetaten

Vår dato 06.05.2024	Din/Deres dato 16.04.2024	Saksbehandler Lars Waalorp
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 90833418
Org.nr 974761076	Vår referanse 2024/5193676	Postadresse Postboks 9200 Grønland 0134 OSLO

JACOBS MULTICONSULT DECOMMISSIONING ANS
Att.Martha Korneliussen
Nedre Skøyen vei 2
0276 OSLO
Norge

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Jacobs Multiconsult Decommissioning ANS, org.nr. 931 548 611

Vi viser til deres brev av 16. april 2024 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Jacobs Multiconsult Decommissioning ANS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Jacobs Multiconsult Decommissioning ANS 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

Jacobs Multiconsult Decommissioning ANS er eid av to norske selskaper. Det ene selskapet er en norsk filial av et utenlandsk selskap.

Selskapet har som formål "Rådgivende ingeniørvirksomhet og annen virksomhet som har en sammenheng med dette". Styrelederen og et av 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 har profesjonelle eiere, hvorav en er utenlandsk. Videre er det vektlagt at selskapet driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waaltorp
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



Deloitte.

Deloitte AS
Dronning Eufemias gate 14
Postboks 221
NO-0103 Oslo
Norway

+47 23 27 90 00
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To the Partnership Meeting of Jacobs Multiconsult Decommissioning ANS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Jacobs Multiconsult Decommissioning ANS (the Company), which comprise the balance sheet as at 31 December 2023, 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 2023, 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 Management 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.

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Registrert i Foretaksregisteret
Medlemmer av Den norske Revisorforening
Organisasjonsnummer: 980 211 282

Penneo Dokumentnr: YYYTF-1U30X-JYDC-D2HY0-GWID2-P2EQ2



Deloitte.

Independent auditor's report
Jacobs Multiconsult Decommissioning ANS

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, 28 June 2024
Deloitte AS

Torgeir Dahle
State Authorised Public Accountant
(electronically signed)

Note: This translation from Norwegian has been prepared for information purposes only.

Penneo Dokumentnøkkel: YYTF-1U30X-JYDC-D2HY0-GWD2-P2EQ2



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

Dahle, Torgeir

Statsautorisert revisor

Serienummer: no_bankid:9578-5999-4-895849

IP: 77.18.xxx.xxx

2024-07-02 14:27:32 UTC



Penneo Dokumentnøkkel: YYYYF-1U30X-JYDC-D2HY0-GIND2-P2EQ2

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INCOME STATEMENT

Jacobs Multiconsult Decommissioning ANS

OPERATING REVENUE AND OPERATING EXPENSES	Note	2023
Operating revenue		
Sales revenue	2	10 258 498
Other operating revenue		20 095
Total operating revenue		10 278 593
Operating expenses		
Purchases from subcontractors		11 008 346
Other operating expenses		-
Total operating expenses		11 008 346
Operating profit		-729 753
Financial income and expenses		
Financial income		-
Financial expenses		1 793
Net financial items		1 793
Ordinary profit before income tax		-731 546
Profit for the year		-731 546
Attributable to		
Retained earnings		731 546
Total appropriation		731 546

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STATEMENT OF FINANCIAL POSITION

Jacobs Multiconsult Decommissioning ANS

ASSETS	Note	31.12.2023
Current assets		
Receivables		
Trade receivables	3	767 297
Accrued revenue		-
Other receivables		-
Total receivables		767 297
Cash and cash equivalents		7 065 596
Total cash and cash equivalents		7 065 596
Total current assets		7 832 893
TOTAL ASSETS		7 832 893
EQUITY AND LIABILITIES		
Equity		
Retained earnings		
Other equity	4	-731 545
Total retained earnings		-731 545
Total equity		-731 545
Liabilities		
Current liabilities		
Trade payables		7 437 999
VAT and other taxes payable		611 549
Other current liabilities		514 890
Total current liabilities		8 564 438
Total liabilities		8 564 438
TOTAL EQUITY AND LIABILITIES		7 832 893

Oslo, 28.06.2024

Darren Peter Dudley
Chairman of the Board

Paul Johannes Louw
Board member

Lars Opsahl
Board member

Leif Olav Bogen
Board member

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Jacobs Multiconsult Decommissioning ANS

NOTES TO THE ACCOUNTS

Note 1 - Accounting principles

Jacobs Multiconsult Decommissioning ANS is a supplier of technical support and services to projects. The company is located in Oslo.

The company is a joint venture between Multiconsult Norge AS and Jacobs U.K. Limited incorporated and domiciled in Norway on 27 April 2023. The address of its registered office is Nedre Skøyen vei 2, 0276 Oslo.

The financial year follows the calendar year. Income statement items are classified by nature. The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles in Norway. The management has applied estimates and assumptions which have affected assets, liabilities, income and expenses, as well as the disclosures regarding potential obligations.

Changes in accounting policies

Changes in accounting principles and disclosures are recognised directly in equity. Basis of comparison is changed correspondingly.

Balance sheet classification

Assets intended for permanent ownership or long-term use are classified as non-current assets. Assets which are a part of the company's service cycle and are expected to be realised or used during the course of the company's normal production period are classified as current assets. Receivables are classified as current if they are expected to be realised within 12 months of the balance sheet date. Liabilities which fall due more than a year after the balance sheet date are classified as non-current. All other liabilities are classified as current. Liabilities which are part of the service cycle, however, are always classified as current.

Current assets are recognised at the lower of cost and fair value. Current liabilities are carried at nominal value at the time they are incurred. Non-current assets are valued at cost. Tangible fixed assets which deteriorate in value over time are depreciated applying a straight line method over their expected economic lifetime. Tangible fixed assets are impaired to actual value if the drop in value is not expected to be temporary.

Revenue recognition

The company's operations mainly consist of services related to personell hire. Consequently, the revenue recognition is based on daily/monthly rates and actual registered hours. Revenues from sales of services are recognised in the income statement according to the level of completion. The Company recognises revenue when it is probable that the transaction will generate future economic benefits that will accrue to the company and the value of such benefits can be estimated reliably. Revenue is shown net of value-added tax, returns, rebates and discounts.

Work in progress related to long-term fixed-price contracts is assessed according to the current settlement method. The percentage of completion is calculated based on costs incurred in relation to estimated total costs. The total cost is assessed on an ongoing basis. For projects that are assumed to result in losses, the entire estimated loss is expensed immediately.

Matching principle

Revenues are matched with expenses in accordance with the matching principle. Unrealised losses which are considered both likely to incur and quantifiable, as well as unconditional obligations and orders, are expensed in accordance with generally accepted accounting principles.

Foreign exchange

Foreign currency transactions are translated at the exchange rate at the time of the transaction. Monetary items in foreign currency are translated to NOK using the exchange rates at the balance sheet date. Foreign exchange gains/losses are presented as finance income/expenses in the income statement.

Provisions, contingent liabilities and conditional assets

Contingent liabilities are recognised in the financial statements if there is more than a 50% probability that the liability will be settled. Best estimate is applied when calculating the settlement value. Provisions for contingent liabilities arising from the movement of goods or which are expected to be settled within a year from the balance sheet date are classified as short-term liabilities. Other provisions are classified as provision for liabilities under long-term debt.

Penneo document key: Y7H05-E2NWS-UYPFX-QLFHT-VWV64-ZYDD7



Jacobs Multiconsult Decommissioning ANS

NOTES TO THE ACCOUNTS

Note 1 - Accounting principles, continued

Accounts receivables and other receivables

Accounts receivable and other current receivables are recorded in the balance sheet at nominal value less confirmed losses and provisions for doubtful accounts. Provisions for doubtful accounts are based on specific assessments of individual accounts, as well as an assessment of the group of accounts as a whole.

Accrued revenue/Prepayments from customers

Earned, non-invoiced income relates to production which is carried out according to contract, but not invoiced on the balance sheet date. Completed, non-invoiced production is included in the line of accounts receivable. For projects where invoicing exceeds revenue from completed production, the net amount is included in other current liabilities.

Cash and cash equivalents

Cash and cash equivalents consist of cash and bank deposits.

Use of estimates

When there is uncertainty regarding the measurement of an item in the accounts, the best estimate is applied. Changes in estimates are accounted for in the period that the change is made. Estimates are subject to uncertainty and may deviate from the final outcome.

Income Tax

The tax expense in the financial statements consists of tax payable and changes in deferred tax. Deferred tax/tax asset is calculated using the relevant tax rate and on all temporary differences that exist between the tax bases of assets and liabilities and their carrying amounts in the financial statements, as well as any tax losses carried forward at year-end. Tax increasing and tax reducing temporary differences that are reversed, or can be reversed in the same period are recorded net. Deferred tax assets are recorded in the balance sheet when it is more likely than not that the tax assets will be utilized.



Jacobs Multiconsult Decommissioning ANS

NOTES TO THE ACCOUNTS

Note 2 - Operating revenue

The Company's revenue is within Norway.

	2023
Sale of services	10 258 498
Other sales	20 095
Total operating revenue	10 278 593

Note 3 - Trade receivables

	2023
Trade debtors at nominal value	767 297
Revenues not invoiced	-
Provisions for bad debt	-
Total receivables 31.12	767 297

Note 4 - Equity

	Other equity	Total equity
Equity per 27.04.2023	-	-
Net profit of the year	-731 546	-731 546
Equity per 31.12.2023	-731 546	-731 546

Note 5 - Going concern

The Company's equity book value is negative by NOK 731 546 due to 2023 being a year of establishment with start up costs. Furthermore, the first months of operations required specialized personnel with high cost pices. However, the Company has a secure liquidity position at year end 2023 in addition to a robust order log. This combined with improved financial results for 2024 allow the Company to continue its operations and be well positionned for further growth.

The annual accounts for 2023 have on these basis been prepared on the assumption of a going concern.

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