



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 893 938 192  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: ANAQUA FOREIGN FILING AS  
Forretningsadresse: Damsgårdsveien 37  
5058 BERGEN

### Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

### 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: Justin Philip Crotty  
Dato for fastsettelse av årsregnskapet: 19.06.2025

### 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, 12.03.2026



### Resultatregnskap

Beløp i: NOK	Note	2024	2023
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Sales revenue		16 525 128	13 097 851
Other income		5 965 658	1 126 679
<b>Sum inntekter</b>		<b>22 490 786</b>	<b>14 224 530</b>
<b>Kostnader</b>			
Employee benefits expense	1	11 112 582	8 556 400
Depreciation of tangible and intangible fixed assets	2	199 110	221 913
Other expenses	1	3 882 376	3 224 426
<b>Sum kostnader</b>		<b>15 194 068</b>	<b>12 002 739</b>
<b>Driftsresultat</b>		<b>7 296 718</b>	<b>2 221 791</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		54 010	2 223
Other financial income		3 090 249	723 178
<b>Sum finansinntekter</b>		<b>3 144 259</b>	<b>725 401</b>
Annen rentekostnad		41 419	37 702
Other financial expenses		2 901 830	729 994
<b>Sum finanskostnader</b>		<b>2 943 249</b>	<b>767 696</b>
<b>Netto finans</b>		<b>201 010</b>	<b>-42 295</b>
<b>Resultat før skattekostnad</b>		<b>7 497 728</b>	<b>2 179 496</b>
Tax expense	3	1 649 500	497 492
<b>Årsresultat</b>		<b>5 848 228</b>	<b>1 682 004</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>5 848 228</b>	<b>1 682 004</b>
<b>Totalresultat</b>		<b>5 848 228</b>	<b>1 682 004</b>
<b>Overføringer og disponeringer</b>			
Other equity		5 848 228	1 682 004



## Resultatregnskap

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
Sum overføringer og disponeringer	4	5 848 228	1 682 004



### Balanse

Beløp i: NOK	Note	2024	2023
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	3		286 135
<b>Sum immaterielle eiendeler</b>			<b>286 135</b>
<b>Varige driftsmidler</b>			
Land, buildings and other real estate	2		
Plant and machinery	2		
Equipment, fixtures and fittings and other movables	2	249 828	406 842
<b>Sum varige driftsmidler</b>		<b>249 828</b>	<b>406 842</b>
<b>Finansielle anleggsmidler</b>			
Lån til foretak i samme konsern	5		
Lån til tilknyttet selskap og felles kontrollert virksomhet	5		
Other long-term receivables		110 787	108 500
<b>Sum finansielle anleggsmidler</b>		<b>110 787</b>	<b>108 500</b>
<b>Sum anleggsmidler</b>		<b>360 615</b>	<b>801 477</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Accounts receivables	5	8 742 306	12 652 436
Other short-term receivables		220 941	293 187
Konsernfordringer	5		
<b>Sum fordringer</b>		<b>8 963 247</b>	<b>12 945 623</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bank deposits, cash and cash equivalents	6	6 217 688	481 540
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>6 217 688</b>	<b>481 540</b>
<b>Sum omløpsmidler</b>		<b>15 180 935</b>	<b>13 427 163</b>
<b>SUM EIENDELER</b>		<b>15 541 550</b>	<b>14 228 640</b>



### Balanse

Beløp i: NOK	Note	2024	2023
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	4, 7	200 000	200 000
Beholdning av egne aksjer	4, 7	-20 000	-20 000
Overkurs	4	5 400	5 400
Annen innskutt egenkapital	4		
<b>Sum innskutt egenkapital</b>		<b>185 400</b>	<b>185 400</b>
<b>Opptjent egenkapital</b>			
Other equity	4	8 101 214	2 252 987
Udekket tap	4		
<b>Sum opptjent egenkapital</b>		<b>8 101 214</b>	<b>2 252 987</b>
<b>Sum egenkapital</b>		<b>8 286 614</b>	<b>2 438 387</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	3	1 216 770	
<b>Sum avsetninger for forpliktelser</b>		<b>1 216 770</b>	
<b>Annen langsiktig gjeld</b>			
Langsiktig konserngjeld	5		
Other non-current liabilities	5	1 777 264	1 753 255
<b>Sum annen langsiktig gjeld</b>		<b>1 777 264</b>	<b>1 753 255</b>
<b>Sum langsiktig gjeld</b>		<b>2 994 034</b>	<b>1 753 255</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		455 288	2 148 817
Tax payable	3	146 595	
Public duties payable		1 723 336	263 126
Kortsiktig konserngjeld	5		
Other current liabilities	5	1 935 682	7 625 055
<b>Sum kortsiktig gjeld</b>		<b>4 260 902</b>	<b>10 036 998</b>



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
Sum gjeld		7 254 936	11 790 253
<b>SUM EGENKAPITAL OG GJELD</b>		<b>15 541 550</b>	<b>14 228 640</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 642263

#### Enheten

Organisasjonsnummer: 893 938 192  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: ANAQUA FOREIGN FILING AS  
Forretningsadresse: Damsgårdsveien 37  
5058 BERGEN

#### Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

#### 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: Justin Philip Crotty  
Dato for fastsettelse av årsregnskapet: 19.06.2025

#### Grunnlag for avgivelse

År 2024: Årsregnskap 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, 08.07.2025



Organisasjonsnr: 893 938 192  
ANAQUA FOREIGN FILING AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Sales revenue		16 525 128	13 097 851
Other income		5 965 658	1 126 679
<b>Sum inntekter</b>		<b>22 490 786</b>	<b>14 224 530</b>
<b>Kostnader</b>			
Employee benefits expense	1	11 112 582	8 556 400
Depreciation of tangible and intangible fixed assets	2	199 110	221 913
Other expenses	1	3 882 376	3 224 426
<b>Sum kostnader</b>		<b>15 194 068</b>	<b>12 002 739</b>
<b>Driftsresultat</b>		<b>7 296 718</b>	<b>2 221 791</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		54 010	2 223
Other financial income		3 090 249	723 178
<b>Sum finansinntekter</b>		<b>3 144 259</b>	<b>725 401</b>
Annen rentekostnad		41 419	37 702
Other financial expenses		2 901 830	729 994
<b>Sum finanskostnader</b>		<b>2 943 249</b>	<b>767 696</b>
<b>Netto finans</b>		<b>201 010</b>	<b>-42 295</b>
<b>Resultat før skattekostnad</b>		<b>7 497 728</b>	<b>2 179 496</b>
Tax expense	3	1 649 500	497 492
<b>Årsresultat</b>		<b>5 848 228</b>	<b>1 682 004</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>5 848 228</b>	<b>1 682 004</b>
<b>Totalresultat</b>		<b>5 848 228</b>	<b>1 682 004</b>
<b>Overføringer og disponeringer</b>			
Other equity		5 848 228	1 682 004
<b>Sum overføringer og disponeringer</b>	4	<b>5 848 228</b>	<b>1 682 004</b>



Organisasjonsnr: 893 938 192  
ANAQUA FOREIGN FILING AS

## BALANSE

Beløp i: NOK	Note	2024	2023
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	3		286 135
<b>Sum immaterielle eiendeler</b>			<b>286 135</b>
<b>Varige driftsmidler</b>			
Land, buildings and other real estate	2		
Plant and machinery	2		
Equipment, fixtures and fittings and other movables	2	249 828	406 842
<b>Sum varige driftsmidler</b>		<b>249 828</b>	<b>406 842</b>
<b>Finansielle anleggsmidler</b>			
Lån til foretak i samme konsern	5		
Lån til tilknyttet selskap og felles kontrollert virksomhet	5		
Other long-term receivables		110 787	108 500
<b>Sum finansielle anleggsmidler</b>		<b>110 787</b>	<b>108 500</b>
<b>Sum anleggsmidler</b>		<b>360 615</b>	<b>801 477</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Accounts receivables	5	8 742 306	12 652 436
Other short-term receivables		220 941	293 187
Konsernfordringer	5		
<b>Sum fordringer</b>		<b>8 963 247</b>	<b>12 945 623</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bank deposits, cash and cash equivalents	6	6 217 688	481 540
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>6 217 688</b>	<b>481 540</b>
<b>Sum omløpsmidler</b>		<b>15 180 935</b>	<b>13 427 163</b>
<b>SUM EIENDELER</b>		<b>15 541 550</b>	<b>14 228 640</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			



<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	4, 7	200 000	200 000
Beholdning av egne aksjer	4, 7	-20 000	-20 000
Overkurs	4	5 400	5 400
Annen innskutt egenkapital	4		
<b>Sum innskutt egenkapital</b>		<b>185 400</b>	<b>185 400</b>
<b>Opptjent egenkapital</b>			
Other equity	4	8 101 214	2 252 987
Udekket tap	4		
<b>Sum opptjent egenkapital</b>		<b>8 101 214</b>	<b>2 252 987</b>
<b>Sum egenkapital</b>		<b>8 286 614</b>	<b>2 438 387</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	3	1 216 770	
<b>Sum avsetninger for forpliktelses</b>		<b>1 216 770</b>	
<b>Annen langsiktig gjeld</b>			
Langsiktig konserngjeld	5		
Other non-current liabilities	5	1 777 264	1 753 255
<b>Sum annen langsiktig gjeld</b>		<b>1 777 264</b>	<b>1 753 255</b>
<b>Sum langsiktig gjeld</b>		<b>2 994 034</b>	<b>1 753 255</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		455 288	2 148 817
Tax payable	3	146 595	
Public duties payable		1 723 336	263 126
Kortsiktig konserngjeld	5		
Other current liabilities	5	1 935 682	7 625 055
<b>Sum kortsiktig gjeld</b>		<b>4 260 902</b>	<b>10 036 998</b>
<b>Sum gjeld</b>		<b>7 254 936</b>	<b>11 790 253</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>15 541 550</b>	<b>14 228 640</b>



Organisasjonsnr: 893 938 192  
ANAQUA FOREIGN FILING AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

**Note**

1

Antall årsverk i regnskapsåret  
10.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

**Konsernregnskap**

Morselskapet sitt navn

Forretningskontor for morselskapet

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

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



# Financial statement 2024 Anaqua Foreign Filing As

---

Organization number: 893 938 192



## Income statement

### Anaqua Foreign Filing As

Operating income and operating expenses	Note	2024	2023
Sales revenue		16 525 128	13 097 851
Other income		5 965 658	1 126 679
<b>Total income</b>		<b>22 490 786</b>	<b>14 224 530</b>
Employee benefits expense	1	11 112 582	8 556 400
Depreciation of tangible and intangible fixed assets	2	199 110	221 913
Other expenses	1	3 882 376	3 224 426
<b>Total expenses</b>		<b>15 194 068</b>	<b>12 002 739</b>
<b>Operating profit/loss</b>		<b>7 296 718</b>	<b>2 221 791</b>
<b>Financial income and expenses</b>			
Other interest income		54 010	2 223
Other financial income		3 090 249	723 178
Other interest expenses		41 419	37 702
Other financial expenses		2 901 830	729 994
<b>Net financial items</b>		<b>201 010</b>	<b>-42 295</b>
<b>Result before tax</b>		<b>7 497 728</b>	<b>2 179 496</b>
Tax expense	3	1 649 500	497 492
<b>Result for the year</b>		<b>5 848 228</b>	<b>1 682 004</b>
<b>Allocation of result for the year</b>			
Other equity		5 848 228	1 682 004
<b>Total brought forward</b>	4	<b>5 848 228</b>	<b>1 682 004</b>



**Balance sheet**  
Anaqua Foreign Filing As

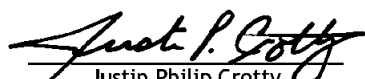
Assets	Note	2024	2023
<b>Non-current assets</b>			
<i>Intangible assets</i>			
Deferred tax assets	3	0	286 135
<b>Total intangible assets</b>		<b>0</b>	<b>286 135</b>
<i>Property, plant and equipment</i>			
Equipment, fixtures and fittings and other movables	2	249 828	406 842
<b>Total property, plant and equipment</b>		<b>249 828</b>	<b>406 842</b>
<i>Non-current financial assets</i>			
Other long-term receivables		110 787	108 500
<b>Total non-current financial assets</b>		<b>110 787</b>	<b>108 500</b>
<b>Total non-current assets</b>		<b>360 615</b>	<b>801 477</b>
<b>Current assets</b>			
<i>Receivables</i>			
Accounts receivables	5	8 742 306	12 652 436
Other short-term receivables		220 941	293 187
<b>Total receivables</b>		<b>8 963 247</b>	<b>12 945 623</b>
<i>Bank deposits, cash and cash equivalents</i>			
Bank deposits, cash and cash equivalents	6	6 217 688	481 540
<b>Total bank deposits, cash and cash equivalents</b>		<b>6 217 688</b>	<b>481 540</b>
<b>Total current assets</b>		<b>15 180 935</b>	<b>13 427 163</b>
<b>Total assets</b>		<b>15 541 550</b>	<b>14 228 640</b>

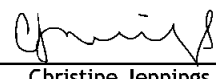


**Balance sheet**  
Anaqua Foreign Filing As

Equity and liabilities	Note	2024	2023
<b>Equity</b>			
<i>Paid in equity</i>			
Share capital	4, 7	200 000	200 000
Treasury stock	4, 7	-20 000	-20 000
Share premium reserve	4	5 400	5 400
<b>Total paid-up equity</b>		<b>185 400</b>	<b>185 400</b>
<i>Retained earnings</i>			
Other equity	4	8 101 214	2 252 987
<b>Total retained earnings</b>		<b>8 101 214</b>	<b>2 252 987</b>
<b>Total equity</b>		<b>8 286 614</b>	<b>2 438 387</b>
<b>Liabilities</b>			
Deferred tax	3	1 216 770	0
<b>Total provisions</b>		<b>1 216 770</b>	<b>0</b>
<i>Other non-current liabilities</i>			
Other non-current liabilities	5	1 777 264	1 753 255
<b>Total non-current liabilities</b>		<b>1 777 264</b>	<b>1 753 255</b>
<i>Current liabilities</i>			
Trade payables		455 288	2 148 817
Tax payable	3	146 595	0
Public duties payable		1 723 336	263 126
Other current liabilities	5	1 935 682	7 625 055
<b>Total current liabilities</b>		<b>4 260 902</b>	<b>10 036 998</b>
<b>Total liabilities</b>		<b>7 254 936</b>	<b>11 790 253</b>
<b>Total equity and liabilities</b>		<b>15 541 550</b>	<b>14 228 640</b>

The board of Anaqua Foreign Filing As

  
Justin Philip Crotty  
chairman of the board

 27th May 2025  
Christine Jennings  
member of the board



## Notes to the financial statement 2024

### Accounting principles

The accounts have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles in Norway. The accounting principles are described below.

The assumption of going concern is presumed when preparing the financial statement.

### Operating revenues

Income from the sale of goods is recognised on the date of delivery. Services are posted to income as they are delivered.

### Tax

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net.

### Classification and valuation of fixed assets

Fixed assets include assets included for long-term ownership and use. Fixed assets are valued at acquisition cost. Property, plant and equipment are entered in the balance sheet and depreciated over the asset's economic lifetime. The depreciation period for real property acquired after 2009 is divided into the part that represents the building and the part that represents fixed technical installations. Property, plant and equipment are written down to a recoverable amount in the case of fall in value which is expected not to be temporary. The recoverable amount is the higher of the net sale value and value in use. Value in use is the present value of future cash flows related to the asset. Write-downs are reversed when the basis for the write-down is no longer present.

### Classification and valuation of current assets

Current assets and short-term liabilities normally include items that fall due for payment within one year of the balance sheet date, as well as items that relate to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value.

### Receivables

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables.



## Notes to the financial statement 2024

### Note 1 Personnel expenses, number of employees, loan and surities to employees

<b>Payroll expenses</b>	<b>2024</b>	<b>2023</b>
Salaries/wages	6 893 921	6 884 277
Social security fees	1 534 116	1 025 065
Pension expenses	406 107	387 178
Other remuneration	2 278 438	259 880
<b>Total</b>	<b>11 112 582</b>	<b>8 556 399</b>

Average number of employees during the accounting year 10 10

No loans/sureties has been granted to members of the board or to members of other administrative, management or control bodies.

### Note 2 Fixed assets

	<b>Equipment, fixtures &amp; fittings &amp; other movables</b>
Acquisition cost 01.01	834 591
Additions	42 096
Disposals	0
<b>Acquisition cost 31.12</b>	<b>876 687</b>
Acc. depreciation/ impairment 31.12	626 859
<b>Book value 31.12</b>	<b>249 828</b>
<b>Depreciation in the year</b>	<b>199 110</b>
Depreciation plan	Linear
Economic useful life	3-5 years

### Note 3 Tax

<b>This year's tax expense</b>	<b>2024</b>	<b>2023</b>
Entered tax on ordinary profit/loss:		
Payable tax	146 595	0
Changes in deferred tax	1 502 905	497 492
<b>Tax expense on ordinary profit/loss</b>	<b>1 649 500</b>	<b>497 492</b>
Taxable income:		
Result before tax	7 497 728	2 179 496
Permanent differences	0	81 835
Changes in temporary differences	-4 476 859	-779 121
Allocation of loss to be brought forward	-2 354 527	-1 482 210
<b>Taxable income</b>	<b>666 341</b>	<b>0</b>
Payable tax in the balance:		
Payable tax on this year's result	146 595	0
<b>Total payable tax in the balance</b>	<b>146 595</b>	<b>0</b>



## Notes to the financial statement 2024

The tax effect of temporary differences that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2024	2023	Difference
Tangible assets	-116 464	-39 475	76 989
Profit and loss account	5 647 237	1 093 389	-4 553 848
<b>Total</b>	<b>5 530 773</b>	<b>1 053 914</b>	<b>-4 476 859</b>
Accumulated loss to be brought forward	0	-2 354 527	-2 354 527
<b>Basis for deferred tax</b>	<b>5 530 773</b>	<b>-1 300 613</b>	<b>-6 831 387</b>
Deferred tax (22 %)	1 216 770	-286 135	-1 502 905

### Note 4 Equity

	Share capital	Own shares	Share premium reserve	Retained earnings	Total equity
Equity as of 01.01.	200 000	-20 000	5 400	2 252 987	2 438 387
Annual net profit/loss				5 848 228	5 848 228
<b>Equity as of 31.12.</b>	<b>200 000</b>	<b>-20 000</b>	<b>5 400</b>	<b>8 101 214</b>	<b>8 286 614</b>

### Note 5 Intercompany balances

	2024	2023
Loan from Anaqua Inc	-1 777 264	-1 753 255
Short term liabilities Anaqua Inc	-155 725	-141 202
Accounts receivables Anaqua Inc	8 425 714	12 306 912

### Note 6 Bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 1 303 848.

### Note 7 Shareholders

The share capital in Anaqua Foreign Filing As as of 31.12 consists of:

	Total	Face value	Entered
Ordinary shares	20 000	10,0	200 000
<b>Total</b>	<b>20 000</b>		<b>200 000</b>

#### Ownership structure

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Anaqua Parent Holding Inc	18 000	90,0	100,0
Anaqua Foreign Filing As	2 000	10,0	
<b>Total number of shares</b>	<b>20 000</b>	<b>100,0</b>	<b>100,0</b>



BDO AS  
Inger Bang Lunds vei 4  
5059 Bergen

To the General Meeting of Anaqua Foreign Filing AS

## Independent Auditor's Report

### Opinion

We have audited the financial statements of Anaqua Foreign Filing AS.

The financial statements  
comprise:

- The balance sheet as at 31 December 2024
- The income statement for 2024
- 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 for the Financial Statements

Management is 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 and using 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to:

<https://revisorforeningen.no/revisjonsberetninger>

BDO AS

Charlotte Bårdsen  
State Authorised Public Accountant  
(This document is signed electronically)

Penneo Dokumentnøkkel: ZQ8JY-ZLXTT-N6MVE-1WF10-EG0IT-D8KXX



# 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."

## Bårdsen, Charlotte

### Partner

På vegne av: BDO AS

Serienummer: no\_bankid:9578-5998-4-997632

IP: 188.95.xxx.xxx

2025-05-27 14:11:34 UTC



Penneo Dokumentnøkkel: ZQ8JY-ZLXTT-N6MVE-1WF10-EG0IT-D8KXX

Dette dokumentet er signert digitalt via [Penneo.com](https://penneo.com). De signerte dataene er validert ved hjelp av den matematiske hashverdien av det originale dokumentet. All kryptografisk bevisføring er innebygd i denne PDF-en for fremtidig validering.

Dette dokumentet er forseglest med et kvalifisert elektronisk segl. For mer informasjon om Penneos kvalifiserte tillitstjenester, se <https://eud.penneo.com>.

### Slik kan du bekrefte at dokumentet er originalt

Når du åpner dokumentet i Adobe Reader, kan du se at det er sertifisert av **Penneo A/S**. Dette beviser at innholdet i dokumentet ikke har blitt endret siden tidspunktet for signeringen. Bevis for de individuelle signatørens digitale signaturer er vedlagt dokumentet.

Du kan bekrefte de kryptografiske bevisene ved hjelp av Penneos validator, <https://penneo.com/validator>, eller andre valideringsverktøy for digitale signaturer.