



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	989 214 071
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	ABRI DIALOGUE AS
Forretningsadresse:	Solakrossen 2 4050 SOLA

Regnskapsår

Årsregnskapets periode:	01.09.2023 - 31.08.2024
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Konsern

Morselskap i konsern:	Nei
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Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet:	Aketo AS
Dato for fastsettelse av årsregnskapet:	16.12.2024

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, 11.01.2026



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Revenue	2	110 313 307	93 180 362
Other income		-963	
Sum inntekter		110 312 345	93 180 362
Kostnader			
Consumables used	3	3 488 804	1 726 542
Employee benefits expense	4	98 431 229	80 524 880
Depreciation of operating assets	5	156 868	80 811
Other expenses	3, 4	5 897 979	6 516 884
Sum kostnader		107 974 880	88 849 117
Driftsresultat		2 337 464	4 331 245
Finansinntekter og finanskostnader			
Annen renteinntekt		485 391	30 475
Other financial income		33 019	36 496
Sum finansinntekter		518 410	66 970
Annen rentekostnad		8 742	75 151
Sum finanskostnader		8 742	75 151
Netto finans		509 668	-8 181
Ordinært resultat før skattekostnad		2 847 132	4 323 064
Income tax expense	6	640 251	953 710
Ordinært resultat etter skattekostnad		2 206 881	3 369 354
Årsresultat		2 206 881	3 369 354
Årsresultat etter minoritetsinteresser		2 206 881	3 369 354
Totalresultat		2 206 881	3 369 354
Overføringer og disponeringer			



Resultatregnskap

Beløp i: NOK	Note	2024	2023
Ordinært utbytte	7		7 000 000
Avgitt konsernbidrag	7	2 450 772	
Transferred from other equity	7	-243 891	-3 630 646
Sum overføringer og disponeringer		2 206 881	3 369 354



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	6	109 407	58 414
Sum immaterielle eiendeler		109 407	58 414
Varige driftsmidler			
Equipment and other movables	5	734 358	302 189
Sum varige driftsmidler		734 358	302 189
Finansielle anleggsmidler			
Lån til foretak i samme konsern	8, 9		
Lån til tilknyttet selskap og felles kontrollert virksomhet	8		
Other long-term receivables	8	242 002	120 000
Sum finansielle anleggsmidler		242 002	120 000
Sum anleggsmidler		1 085 767	480 603
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	9, 10	13 764 843	9 826 894
Other short-term receivables		1 938 587	1 053 881
Sum fordringer		15 703 430	10 880 775
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	11	17 140 218	16 826 239
Sum bankinnskudd, kontanter og lignende		17 140 218	16 826 239
Sum omløpsmidler		32 843 647	27 707 014
SUM EIENDELER		33 929 415	28 187 617

BALANSE - EGENKAPITAL OG GJELD



Balanse

Beløp i: NOK	Note	2024	2023
Egenkapital			
Innskutt egenkapital			
Share capital	7, 12	1 934 820	1 934 820
Overkurs	7	1 548 559	1 548 559
Sum innskutt egenkapital		3 483 379	3 483 379
Opptjent egenkapital			
Other equity	7	3 978 089	4 221 979
Sum opptjent egenkapital		3 978 089	4 221 979
Sum egenkapital		7 461 468	7 705 358
Gjeld			
Langsiktig gjeld			
Utsatt skatt	6		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	9	2 671 695	1 689 370
Tax payable	6	-1 267 838	940 265
Public duties payable		5 396 446	3 903 777
Kortsiktig konserngjeld	9	3 142 016	
Other current liabilities		16 525 628	13 948 847
Sum kortsiktig gjeld		26 467 947	20 482 259
Sum gjeld		26 467 947	20 482 259
SUM EGENKAPITAL OG GJELD		33 929 415	28 187 617



Skatteetaten

Vår dato 10.07.2023	Din/Deres dato 19.06.2023	Saksbehandler Lars Waalorp
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 90833418
Org.nr 974761076	Vår referanse 2023/5395622	Postadresse Postboks 9200 Grønland 0134 OSLO

ABRI DIALOGUE AS

4050 SOLA

Att. Paul Asle Våge

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Abri Dialogue AS, org.nr. 989 214 071

Vi viser til deres brev av 19. juni 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Abri Dialogue AS. Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

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

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

Bakgrunn

Abri Dialogue AS er eid av et norsk selskap hvor majoritetseieren er utenlandsk. Selskapet har som formål «Konsulentvirksomhet og kurs- og konferanseutvikling innen offentlig sektor, helse- og sosial».

Selskapets arbeidsspråk er i stor grad engelsk, og styrelederen og flere av styremedlemmene er utenlandske.

Skattekontorets vurdering

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

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



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

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

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

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

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.



To the General Meeting of
Abri Dialogue AS

**Grant Thornton
Revisjon AS**
Kirkegata 15
0153 Oslo
Org.nr. 987 632 380
T: +47 22 20 04 00
E: grant@no.gt.com

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Abri Dialogue AS (the Company), showing a profit of NOK 2 206 881. The financial statements comprise the balance sheet as at 31 August 2024, and the statement of 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 statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 August 2024, and of its financial performance and its cash flows 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' Code of International 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

The Board of Directors and the Managing Director (management) is responsible for the information in the Board of Directors' report and the other information presented with the financial statements. The other information comprises annual report. Our opinion on the financial statements does not cover the information in the Board of Directors' report and the other information presented with the financial statements.

In connection with our audit of the financial statements, our responsibility is to read the information in the Board of Directors' report and for the other information presented with the financial statements. The purpose is to consider if there is material inconsistency between the information in the Board of Directors' report and the other information presented with the financial statements and the financial statements or our knowledge obtained in the audit, or the information in the Board of Directors' report and for the other information presented with the financial statements 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, we are required to report that fact. We have nothing to report in this regard.

Based on our knowledge obtained in the audit, in our opinion the Board of Directors' report is consistent with the financial statements and contains the information required by applicable statutory requirements.

Responsibilities of management 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.

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, 18.12.2024
Grant Thornton Revisjon AS

Anne Jorun Oldereid
State Authorized Public Accountant (Norway)
(Electronically signed)



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Annual Report 2024

Abri Dialogue AS

Directors' Report
Revenue statement
Balance sheet
Cash flows
Notes to the Accounts



Org.no.: 989 214 071



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Annual report 2024 for Abri Dialogue AS

Purpose

The company is a private health and care company that provides services within user-controlled personal assistance, environmental services, home services and substance abuse care. The services are performed throughout Norway but are essentially aimed at the local market in Rogaland. The company's head office is located in Sola municipality.

Continued operation

The company has a positive result for the accounting period in 2024 and the company has budgeted a profit for the next accounting period and it is expected that it will succeed. In accordance with the Accounting Act, it is confirmed that the preconditions for continued operations are present.

Future development

The development in the company for 2024 and beyond still looks good, and we expect growth in all focused areas.

The market is characterized by ever-increasing competition and consolidation. New alliances and partnerships are constantly being formed, which intensifies competition. The company's owner is actively looking for acquisition opportunities in Norway/the Nordic region. The company has chosen to put the drug treatment service on ice for the time being, but envisages offering this in the future.

The board emphasizes that there is normally uncertainty associated with assessments of future conditions.

Statement of the annual accounts

The figures for year 2024 are for the period 01.09.2023-31.08.2024. The figures for year 2023 are for the period 01.09.2022-31.08.2023.

Revenue for the company in year 2024 was NOK 110 312 345, while in 2023 it was NOK 93 180 362. Net profit before tax in 2024 was NOK 2 847 132, while net profit before tax in 2023 was NOK 4 323 064.

Net cash flows from operating activities was NOK 903 979. Operating profit was NOK 2 337 464.

Investment in equipment in 2024 was NOK 649 800, compared to NOK 138 000 in 2023.

Total equity by 31.08.2024 was NOK 7 461 468, compared with NOK 7 705 358 for the previous year.

Equity ratio by 31.08.2024 was 22,0 %, compared to 27,3 % last year.

Financial risk

Overall on objectives and strategy

The company is exposed to financial risk in very limited areas. The current strategy does not include the use of financial instruments, but this is subject of ongoing assessment by the administration and the board.

Market risk

The company is not exposed to changes in interest because the company has no debt to credit institutions.

Credit risk

Most of the turnover comes from contracts between Abri Dialogue AS and Norwegian municipalities. Where Abri Dialogue invoices municipalities in arrears every month. Over time, it turns out that Norwegian municipalities are good payers and there is little or no risk of loss on receivables. There have been no offsetting agreements or other financial instruments that minimize the credit risk in the company.

Liquidity risk

The company considers the liquidity in the company to be very good. Maturity on outstanding claims is



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observed.

Exchange risk

The company has a small share of purchases in foreign currency, but this share is small. The risk of loss/gain in the currency is considered low.

Employee matters

Sick leave in the company was 5,67% of working hours in the company. 4,28% is without long term absence. No serious work accidents or accidents have occurred or been reported during the year, which have resulted in major material damage or personal injury. The work environment in the company is considered good and ongoing measures are taken of improvements.

Gender equality

At the end of the period, 34% men and 66% women were employed in the company. In the administration, the gender distribution is 10% men and 90% women. The Board consists of 3 men and 2 women.

The company aims to be a workplace where there is full equality between women and men. In its policy, the company has incorporated the relationship around equality, which aims to ensure that there is no discrimination based on gender in matters such as pay, advancement and recruitment.

As the administration consists of a small group, average salaries for these will not be presented. All employees who do not work in the administration have signed the same collective agreement issued by the main organization Virke. This means that everyone has the same salary and allowances based on their experience/seniority. There will also be differences if some groups work more at odd working hours such as evening/night/weekend. Among those who do not work in administration, men earn on average 2% more than women earn for the same type of job. The average age of men in this group is 7,6 years older than women.

The largest proportion of the employees in Abri Dialogue are part-time employees. These also apply for part-time positions so that there is a very low proportion of employees who work involuntarily part-time.

Discrimination

The purpose of the Discrimination Act is to promote equality, ensure equal opportunities and rights and to prevent discrimination on grounds of ethnicity, national origin, descent, skin color, language, religion and outlook. The company works actively, purposefully and according to plan to promote the law's purpose within our business.

Environment

The company's operations are not regulated by licenses or orders. The activities of the company do not cause environmental damage. The company replaced most of its vehicles, so most of them are now electric. The company also digitizes most of its operations and reuse/buy used furniture to the locations. They plan to get environmentally certified in 2024.

Transparency report

The company published the transparency report in 2023. This can be read on our homepage under "om oss" (about us).

The board's insurance policies

Insurance has been taken out for the members of the board and the managing director for their possible responsibility to the company and third parties.

Research and development activities

Abri Dialogue AS has had no research and development activities in 2024.



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Annual result and allocations

In 2024 the company had a result of after tax of NOK 2 206 881 which is proposed to be allocated as follows:

Disposition	Amount
Allocation to dividend	0
Allocation to group contribution	2 450 772
From other equity	-243 891

Sola, 16.12.2024

The board of Abri Dialogue AS

Signed by:

Sjur Arne Tveito

C734449B4E19443...

Sjur Arne Tveito
member of the board

Signed by:

Natalie Helene Black

B7B52E85697B45F...

Natalie Helene Black
member of the board

DocuSigned by:

Adrian John Richards

241E24A4684B4B9...

Adrian John Richards
chairman of the board

DocuSigned by:

K. Hagelin

0CC5DCBCAA654A5...

Kristoffer Hagelin
member of the board

Signed by:

Eilin Thoresen

7CBEB8F79A35451...

Eilin Thoresen
member of the board

DocuSigned by:

John Nicolaysen

BE39634DBFC64C3...

John Nicolaysen
general Manager



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REVENUE STATEMENT

ABRI DIALOGUE AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2024	2023
Revenue	2	110 313 307	93 180 362
Other income		-963	0
Total income		110 312 345	93 180 362
Consumables used	3	3 488 804	1 726 542
Employee benefits expense	4	98 431 229	80 524 880
Depreciation of operating assets	5	156 868	80 811
Other expenses	3, 4	5 897 979	6 516 884
Total expenses		107 974 880	88 849 117
Operating profit		2 337 464	4 331 245
FINANCIAL INCOME AND EXPENSES			
Other interest income		485 391	30 475
Other financial income		33 019	36 496
Other interest expenses		8 742	75 151
Net financial items		509 668	-8 181
Net profit before tax		2 847 132	4 323 064
Income tax expense	6	640 251	953 710
Net profit after tax		2 206 881	3 369 354
Net profit or loss		2 206 881	3 369 354
ATTRIBUTABLE TO			
Additional dividend	7	0	7 000 000
Intra-group contribution given	7	2 450 772	0
Transferred from other equity	7	243 891	3 630 646
Total		2 206 881	3 369 354

ABRI DIALOGUE AS

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BALANCE SHEET

ABRI DIALOGUE AS

ASSETS	Note	31.08.2024	31.08.2023
NON-CURRENT ASSETS			
INTANGIBLE ASSETS			
Deferred tax assets	6	109 407	58 414
Total intangible assets		109 407	58 414
PROPERTY, PLANT AND EQUIPMENT			
Equipment and other movables	5	734 358	302 189
Total property, plant and equipment		734 358	302 189
NON-CURRENT FINANCIAL ASSETS			
Other long-term receivables	8	242 002	120 000
Total non-current financial assets		242 002	120 000
Total non-current assets		1 085 767	480 603
CURRENT ASSETS			
DEBTORS			
Accounts receivables	9, 10	13 764 843	9 826 894
Other short-term receivables		1 938 587	1 053 881
Total receivables		15 703 430	10 880 775
Cash and cash equivalents	11	17 140 218	16 826 239
Total current assets		32 843 647	27 707 014
Total assets		33 929 415	28 187 617



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BALANCE SHEET

ABRI DIALOGUE AS

EQUITY AND LIABILITIES	Note	31.08.2024	31.08.2023
EQUITY			
PAID-IN CAPITAL			
Share capital	7, 12	1 934 820	1 934 820
Share premium reserve	7	1 548 559	1 548 559
Total paid-up equity		3 483 379	3 483 379
RETAINED EARNINGS			
Other equity	7	3 978 089	4 221 979
Total retained earnings		3 978 089	4 221 979
Total equity		7 461 468	7 705 358
LIABILITIES			
CURRENT LIABILITIES			
Trade payables	9	2 671 695	1 689 370
Tax payable	6	-1 267 838	940 265
Public duties payable		5 396 446	3 903 777
Liabilities to group companies	9	3 142 016	0
Other current liabilities		16 525 628	13 948 847
Total current liabilities		26 467 947	20 482 259
Total liabilities		26 467 947	20 482 259
Total equity and liabilities		33 929 415	28 187 617

Sola, 16.12.2024

The board of Abri Dialogue AS

Signed by:

673114304E19443

Sjur Arne Tveito

member of the board

Signed by:

37B52E85607B45E

Natalie Helene Black

member of the board

DocuSigned by:

241E2444884E409

Adrian John Richards

chairman of the board

DocuSigned by:

0CC5DC8CA6654A5

Kristoffer Hagelin

member of the board

Signed by:

7CDE58E79A25451

Eilin Thoresen

member of the board

DocuSigned by:

BE38634BDFC6149

John Nicolaysen

general Manager



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INDIRECT CASH FLOW

ABRI DIALOGUE AS

	Note	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit/loss before tax		2 847 132	4 323 064
Taxation paid	6	2 208 103	1 911 124
Loss/gain on the sale of fixed assets	5	963	0
Ordinary depreciation	5	156 868	80 811
Change in accounts receivable	9, 10	-3 937 948	-909 278
Change in accounts payable	9	982 325	261 781
Change in other accrual items	8	3 062 742	929 336
Net cash flows from operating activities		903 979	2 774 590
CASH FLOWS FROM INVESTMENT ACTIVITIES			
Proceeds from the sale of fixed assets	5	59 800	0
Payments to buy fixed assets	5	649 800	138 000
Net cash flows from investment activities		-590 000	-138 000
CASH FLOWS FROM FINANCING ACTIVITIES			
Payment of dividend	7	0	7 000 000
Net cash flows from financing activities		0	-7 000 000
Net change in cash and cash equivalents		313 979	-4 363 410
Cash and cash equivalents at the start of the period		16 826 239	21 189 649
Cash and cash equivalents at the end of the period	11	17 140 218	16 826 239



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ABRI DIALOGUE AS

989 214 071

Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and Good accounting practice for other companies.

OPERATING REVENUES

Income from 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. 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.

CONSOLIDATION

Abri Dialogue AS is a subsidiary of Prima Nordic AS. Prima Nordic is a subsidiary of Elevate Care International Ltd, a subsidiary of Elevate Care International Midco LP, which has its Headquarters in the US. Consolidated financial statements are prepared by the latter and Abri Dialogue is included in the consolidation. The consolidated financial statement will be sent to the Accounting Register within the deadlines set out in Chapter 8 of the Norwegian Accounting Act. No separate consolidated financial statements have been prepared by Prima Nordic AS, due to dispensation given by the the Norwegian Tax Directorate..

FINANCIAL YEAR

The annual reports for this year was the period 01.09.2023-31.08.2024, for last year it was the period 01.09.2022-31.08.2023.



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ABRI DIALOGUE AS

989 214 071

Note 1 Events after the balance sheet date

The board is not aware of any matters that are important for an assessment of the company's position and result that are not set out in the annual accounts. Similarly no matters have occurred after the end of the financial year that in the opinion of the board are material to an assessment of the accounts.

Note 2 Sales income

	2024	2023
By business area		
BPA	67 429 979	64 509 606
Environmental services	42 310 496	27 980 745
Functional assistance	572 832	690 011
Total	110 313 307	93 180 362
Geographic breakdown		
Norway	110 313 307	93 180 362
Total	110 313 307	93 180 362

Note 3 Lease agreements

Type	Lease object	Annual rent	Expires
Tenancy agreement	Solakrossen 2, Sola	407 876	31.12.2028
Tenancy agreement	Jutlandveien 35, Sandnes	216 000	31.01.2026
Tenancy agreement	Espelandveien 251, Sandnes	300 000	01.05.2027
Tenancy agreement	Raunen 23, Bru	288 000	16.06.2027
Tenancy agreement	Skjerpevegen 41, Hå	360 000	16.06.2027
Tenancy agreement	Dysjalandvegen 79, Tjelta	444 000
Tenancy agreement	Gjøsteins gate 10, Stavanger	352 128	31.12.2025
Tenancy agreement	Espelandveien 249, Sandnes	390 000	01.12.2026

The company also has some insignificant or varying rental costs in relation to software, cars and office machines, that are not specified here.

Note 4 Salary costs and benefits, remuneration to the chief executive, board and auditor

SALARY COSTS

	2024	2023
Salaries	81 917 197	67 451 216
Employment tax	11 518 134	9 631 955
Pension costs	2 138 345	1 049 096
Other benefits	2 857 552	2 392 612
Total	98 431 229	80 524 880

In 2024 the company employed 121 man-years.



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PENSION LIABILITIES

The company is liable to maintain an occupational pension scheme under the Mandatory Occupational Pensions Act. The company's pension schemes satisfy the requirements of this Act.

REMUNERATION TO LEADING PERSONNEL

	Chief Executive	Board
Salaries	1 083 477	0
Pension costs	17 780	0
Other remuneration	5 713	0
Total	1 106 970	0

AUDITOR

Audit fees expensed for 2024 amount to NOK 200 199 ex. vat.

In addition there is a fee for other services of NOK 374 576 ex. vat.

Note 5 Fixed assets

	Fixtures and fittings
Acquisition cost as at 01.09.2023	478 000
Addition of purchased fixed assets	649 800
Departure of fixed assets	60 763
Acquisition cost 31.08.2024	1 067 037
Depreciation and write-downs as at 01.09.2023	175 811
Ordinary depreciation for the year	156 868
Depreciation and write-downs as at 31.12.2024	332 679
Book value 01.09.2023	302 189
Additions in the year	649 800
Departures in the year	60 763
The year's depreciation and write-downs	156 868
Book value 31.12.2024	734 358
Economic lifetime	0-5 years



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ABRI DIALOGUE AS

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Note 6 Tax

This year's tax expense	2024	2023	
Payable tax	691 244	940 265	
Change in deferred tax	-50 993	13 445	
Total tax charge	640 251	953 710	
Calculation of the tax base for the year	2024	2023	
Result before tax	2 847 132	4 323 064	
Permanent differences	63 098	11 984	
Changes in temporary differences	231 786	-61 115	
Provided intra-group contribution	-3 142 016	0	
The year's tax base	0	4 273 933	
Payable tax in the balance:	2024	2023	
Payable tax on this year's result	691 244	940 265	
Payable tax on provided Group contribution	-691 244	0	
Owing assessed tax from previous years	940 265	0	
Tax paid in advance	-2 208 103	0	
Total payable tax in the balance	-1 267 838	940 265	
Overview of temporary differences:	2024	2023	Difference
Tangible assets	61 686	39 469	-22 217
Gains and losses account	-243 989	-304 986	-60 997
Other negative differences	-315 000	0	315 000
Total	-497 303	-265 517	231 786
Total	-497 303	-265 517	231 786
Deferred tax assets (22 %)	-109 407	-58 414	50 993

Note 7 Equity capital

	Share capital	Share premium	Other equity capital	Total equity capital
Pr. 31.08.2023	1 934 820	1 548 559	4 221 979	7 705 358
Result of the year	0	0	2 206 881	2 206 881
Group contributions made	0	0	-2 450 772	-2 450 772
Pr 31.08.2024	1 934 820	1 548 559	3 978 089	7 461 468

ABRI DIALOGUE AS

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ABRI DIALOGUE AS

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Note 8 Receivables with a maturity later than one year

	2024	2023
Other long-term receivables	242 002	120 000
Total long-term receivables	242 002	120 000

Note 9 Inter-company items between companies in the same group

	2024	2023
Receivables		
Customer receivables within the group	339 697	0
Total	339 697	0
Liabilities		
Debt to suppliers within the group	1 009 482	0
Other short-term liabilities within the group	3 142 016	0
Total	4 151 498	0

Note 10 Customer receivables

	2024	2023
Customer receivables at par value	13 480 533	9 281 180
Accrued revenue	284 310	545 714
Doubtful accounts	0	0
Book value of customer receivables 31.12	13 764 843	9 826 894

Note 11 Bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 3 654 006.

Note 12 Shareholders

THE SHARE CAPITAL IN ABRI DIALOGUE AS AS OF 31.08 CONSISTS OF:

	Total	Face value	Entered
Ordinary shares	107 490	18,0	1 934 820
Total	107 490		1 934 820

OWNERSHIP STRUCTURE

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Prima Nordic AS	107 490	100,0	100,0



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
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Adrian J. Richards

adrian.richards@ecibrands.com

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Eilin Thoresen

eilin.thoresen@abridialogue.no

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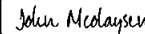
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John Nicolaysen

john.nicolaysen@abridialogue.no

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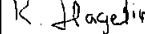
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Kristoffer Hagelin

kristoffer.hagelin@abridialogue.no

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Signer Events

Natalie Helene Black
 natalie.black@ecibrands.com
 CEO Comfort Keepers
 Security Level: Email, Account Authentication (None)

Signature

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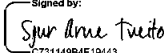
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Sjur Arne Tveito
 st@primanordic.no
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Agent Delivery Events

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Annual Report 2024 Abri Dialogue AS

Directors' Report
Revenue statement
Balance sheet
Cash flows
Notes to the Accounts



Org.no.: 989 214 071



Annual report 2024 for Abri Dialogue AS

Purpose

The company is a private health and care company that provides services within user-controlled personal assistance, environmental services, home services and substance abuse care. The services are performed throughout Norway but are essentially aimed at the local market in Rogaland. The company's head office is located in Sola municipality.

Continued operation

The company has a positive result for the accounting period in 2024 and the company has budgeted a profit for the next accounting period and it is expected that it will succeed. In accordance with the Accounting Act, it is confirmed that the preconditions for continued operations are present.

Future development

The development in the company for 2024 and beyond still looks good, and we expect growth in all focused areas.

The market is characterized by ever-increasing competition and consolidation. New alliances and partnerships are constantly being formed, which intensifies competition. The company's owner is actively looking for acquisition opportunities in Norway/the Nordic region. The company has chosen to put the drug treatment service on ice for the time being, but envisages offering this in the future.

The board emphasizes that there is normally uncertainty associated with assessments of future conditions.

Statement of the annual accounts

The figures for year 2024 are for the period 01.09.2023-31.08.2024. The figures for year 2023 are for the period 01.09.2022-31.08.2023.

Revenue for the company in year 2024 was NOK 110 312 345, while in 2023 it was NOK 93 180 362. Net profit before tax in 2024 was NOK 2 847 132, while net profit before tax in 2023 was NOK 4 323 064.

Net cash flows from operating activities was NOK 903 979. Operating profit was NOK 2 337 464.

Investment in equipment in 2024 was NOK 649 800, compared to NOK 138 000 in 2023.

Total equity by 31.08.2024 was NOK 7 461 468, compared with NOK 7 705 358 for the previous year.

Equity ratio by 31.08.2024 was 22,0 %, compared to 27,3 % last year.

Financial risk

Overall on objectives and strategy

The company is exposed to financial risk in very limited areas. The current strategy does not include the use of financial instruments, but this is subject of ongoing assessment by the administration and the board.

Market risk

The company is not exposed to changes in interest because the company has no debt to credit institutions.

Credit risk

Most of the turnover comes from contracts between Abri Dialogue AS and Norwegian municipalities. Where Abri Dialogue invoices municipalities in arrears every month. Over time, it turns out that Norwegian municipalities are good payers and there is little or no risk of loss on receivables. There have been no offsetting agreements or other financial instruments that minimize the credit risk in the company.

Liquidity risk

The company considers the liquidity in the company to be very good. Maturity on outstanding claims is



observed.

Exchange risk

The company has a small share of purchases in foreign currency, but this share is small. The risk of loss/gain in the currency is considered low.

Employee matters

Sick leave in the company was 5,67% of working hours in the company. 4,28% is without long term absence. No serious work accidents or accidents have occurred or been reported during the year, which have resulted in major material damage or personal injury. The work environment in the company is considered good and ongoing measures are taken of improvements.

Gender equality

At the end of the period, 34% men and 66% women were employed in the company. In the administration, the gender distribution is 10% men and 90% women. The Board consists of 3 men and 2 women.

The company aims to be a workplace where there is full equality between women and men. In its policy, the company has incorporated the relationship around equality, which aims to ensure that there is no discrimination based on gender in matters such as pay, advancement and recruitment.

As the administration consists of a small group, average salaries for these will not be presented. All employees who do not work in the administration have signed the same collective agreement issued by the main organization Virke. This means that everyone has the same salary and allowances based on their experience/seniority. There will also be differences if some groups work more at odd working hours such as evening/night/weekend. Among those who do not work in administration, men earn on average 2% more than women earn for the same type of job. The average age of men in this group is 7,6 years older than women.

The largest proportion of the employees in Abri Dialogue are part-time employees. These also apply for part-time positions so that there is a very low proportion of employees who work involuntarily part-time.

Discrimination

The purpose of the Discrimination Act is to promote equality, ensure equal opportunities and rights and to prevent discrimination on grounds of ethnicity, national origin, descent, skin color, language, religion and outlook. The company works actively, purposefully and according to plan to promote the law's purpose within our business.

Environment

The company's operations are not regulated by licenses or orders. The activities of the company do not cause environmental damage. The company replaced most of its vehicles, so most of them are now electric. The company also digitizes most of its operations and reuse/buy used furniture to the locations. They plan to get environmentally certified in 2024.

Transparency report

The company published the transparency report in 2023. This can be read on our homepage under "om oss" (about us).

The board's insurance policies

Insurance has been taken out for the members of the board and the managing director for their possible responsibility to the company and third parties.

Research and development activities

Abri Dialogue AS has had no research and development activities in 2024.



Annual result and allocations

In 2024 the company had a result of after tax of NOK 2 206 881 which is proposed to be allocated as follows:

Disposition	Amount
Allocation to dividend	0
Allocation to group contribution	2 450 772
From other equity	-243 891

Sola, 16.12.2024

The board of Abri Dialogue AS

Sjur Arne Tveito
member of the board

Natalie Helene Black
member of the board

Adrian John Richards
chairman of the board

Kristoffer Hagelin
member of the board

Eilin Thoresen
member of the board

John Nicolaysen
general Manager



REVENUE STATEMENT

ABRI DIALOGUE AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2024	2023
Revenue	2	110 313 307	93 180 362
Other income		-963	0
Total income		110 312 345	93 180 362
Consumables used	3	3 488 804	1 726 542
Employee benefits expense	4	98 431 229	80 524 880
Depreciation of operating assets	5	156 868	80 811
Other expenses	3, 4	5 897 979	6 516 884
Total expenses		107 974 880	88 849 117
Operating profit		2 337 464	4 331 245
FINANCIAL INCOME AND EXPENSES			
Other interest income		485 391	30 475
Other financial income		33 019	36 496
Other interest expenses		8 742	75 151
Net financial items		509 668	-8 181
Net profit before tax		2 847 132	4 323 064
Income tax expense	6	640 251	953 710
Net profit after tax		2 206 881	3 369 354
Net profit or loss		2 206 881	3 369 354
ATTRIBUTABLE TO			
Additional dividend	7	0	7 000 000
Intra-group contribution given	7	2 450 772	0
Transferred from other equity	7	243 891	3 630 646
Total		2 206 881	3 369 354



BALANCE SHEET

ABRI DIALOGUE AS

ASSETS	Note	31.08.2024	31.08.2023
NON-CURRENT ASSETS			
INTANGIBLE ASSETS			
Deferred tax assets	6	109 407	58 414
Total intangible assets		109 407	58 414
PROPERTY, PLANT AND EQUIPMENT			
Equipment and other movables	5	734 358	302 189
Total property, plant and equipment		734 358	302 189
NON-CURRENT FINANCIAL ASSETS			
Other long-term receivables	8	242 002	120 000
Total non-current financial assets		242 002	120 000
Total non-current assets		1 085 767	480 603
CURRENT ASSETS			
DEBTORS			
Accounts receivables	9, 10	13 764 843	9 826 894
Other short-term receivables		1 938 587	1 053 881
Total receivables		15 703 430	10 880 775
Cash and cash equivalents	11	17 140 218	16 826 239
Total current assets		32 843 647	27 707 014
Total assets		33 929 415	28 187 617



BALANCE SHEET

ABRI DIALOGUE AS

EQUITY AND LIABILITIES	Note	31.08.2024	31.08.2023
EQUITY			
PAID-IN CAPITAL			
Share capital	7, 12	1 934 820	1 934 820
Share premium reserve	7	1 548 559	1 548 559
Total paid-up equity		3 483 379	3 483 379
RETAINED EARNINGS			
Other equity	7	3 978 089	4 221 979
Total retained earnings		3 978 089	4 221 979
Total equity		7 461 468	7 705 358
LIABILITIES			
CURRENT LIABILITIES			
Trade payables	9	2 671 695	1 689 370
Tax payable	6	-1 267 838	940 265
Public duties payable		5 396 446	3 903 777
Liabilities to group companies	9	3 142 016	0
Other current liabilities		16 525 628	13 948 847
Total current liabilities		26 467 947	20 482 259
Total liabilities		26 467 947	20 482 259
Total equity and liabilities		33 929 415	28 187 617

Sola, 16.12.2024
The board of Abri Dialogue AS

Sjur Arne Tveito
member of the board

Natalie Helene Black
member of the board

Adrian John Richards
chairman of the board

Kristoffer Hagelin
member of the board

Eilin Thoresen
member of the board

John Nicolaysen
general Manager



INDIRECT CASH FLOW

ABRI DIALOGUE AS

	Note	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit/loss before tax		2 847 132	4 323 064
Taxation paid	6	2 208 103	1 911 124
Loss/gain on the sale of fixed assets	5	963	0
Ordinary depreciation	5	156 868	80 811
Change in accounts receivable	9, 10	-3 937 948	-909 278
Change in accounts payable	9	982 325	261 781
Change in other accrual items	8	3 062 742	929 336
Net cash flows from operating activities		903 979	2 774 590
CASH FLOWS FROM INVESTMENT ACTIVITIES			
Proceeds from the sale of fixed assets	5	59 800	0
Payments to buy fixed assets	5	649 800	138 000
Net cash flows from investment activities		-590 000	-138 000
CASH FLOWS FROM FINANCING ACTIVITIES			
Payment of dividend	7	0	7 000 000
Net cash flows from financing activities		0	-7 000 000
Net change in cash and cash equivalents		313 979	-4 363 410
Cash and cash equivalents at the start of the period		16 826 239	21 189 649
Cash and cash equivalents at the end of the period	11	17 140 218	16 826 239



ABRI DIALOGUE AS

989 214 071

Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and Good accounting practice for other companies.

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Income from services are posted to income as they are delivered.

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FINANCIAL YEAR

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PAGE 9



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Tenancy agreement	Solakrossen 2, Sola	407 876	31.12.2028
Tenancy agreement	Jutlandveien 35, Sandnes	216 000	31.01.2026
Tenancy agreement	Espelandveien 251, Sandnes	300 000	01.05.2027
Tenancy agreement	Raunen 23, Bru	288 000	16.06.2027
Tenancy agreement	Skjerpevegen 41, Hå	360 000	16.06.2027
Tenancy agreement	Dysjalandvegen 79, Tjelta	444 000
Tenancy agreement	Gjøsteins gate 10, Stavanger	352 128	31.12.2025
Tenancy agreement	Espelandveien 249, Sandnes	390 000	01.12.2026

The company also has some insignificant or varying rental costs in relation to software, cars and office machines, that are not specified here.

Note 4 Salary costs and benefits, remuneration to the chief executive, board and auditor

SALARY COSTS

	2024	2023
Salaries	81 917 197	67 451 216
Employment tax	11 518 134	9 631 955
Pension costs	2 138 345	1 049 096
Other benefits	2 857 552	2 392 612
Total	98 431 229	80 524 880

In 2024 the company employed 121 man-years.

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PENSION LIABILITIES

The company is liable to maintain an occupational pension scheme under the Mandatory Occupational Pensions Act. The company's pension schemes satisfy the requirements of this Act.

REMUNERATION TO LEADING PERSONNEL

	Chief Executive	Board
Salaries	1 083 477	0
Pension costs	17 780	0
Other remuneration	5 713	0
Total	1 106 970	0

AUDITOR

Audit fees expensed for 2024 amount to NOK 200 199 ex. vat.

In addition there is a fee for other services of NOK 374 576 ex. vat.

Note 5 Fixed assets

	Fixtures and fittings
Acquisition cost as at 01.09.2023	478 000
Addition of purchased fixed assets	649 800
Departure of fixed assets	60 763
Acquisition cost 31.08.2024	1 067 037
Depreciation and write-downs as at 01.09.2023	175 811
Ordinary depreciation for the year	156 868
Depreciation and write-downs as at 31.12.2024	332 679
Book value 01.09.2023	302 189
Additions in the year	649 800
Departures in the year	60 763
The year's depreciation and write-downs	156 868
Book value 31.12.2024	734 358
Economic lifetime	0-5 years

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Note 6 Tax

This year's tax expense	2024	2023	
Payable tax	691 244	940 265	
Change in deferred tax	-50 993	13 445	
Total tax charge	640 251	953 710	
Calculation of the tax base for the year	2024	2023	
Result before tax	2 847 132	4 323 064	
Permanent differences	63 098	11 984	
Changes in temporary differences	231 786	-61 115	
Provided intra-group contribution	-3 142 016	0	
The year's tax base	0	4 273 933	
Payable tax in the balance:	2024	2023	
Payable tax on this year's result	691 244	940 265	
Payable tax on provided Group contribution	-691 244	0	
Owing assessed tax from previous years	940 265	0	
Tax paid in advance	-2 208 103	0	
Total payable tax in the balance	-1 267 838	940 265	
Overview of temporary differences:	2024	2023	Difference
Tangible assets	61 686	39 469	-22 217
Gains and losses account	-243 989	-304 986	-60 997
Other negative differences	-315 000	0	315 000
Total	-497 303	-265 517	231 786
Total	-497 303	-265 517	231 786
Deferred tax assets (22 %)	-109 407	-58 414	50 993

Note 7 Equity capital

	Share capital	Share premium	Other equity capital	Total equity capital
Pr. 31.08.2023	1 934 820	1 548 559	4 221 979	7 705 358
Result of the year	0	0	2 206 881	2 206 881
Group contributions made	0	0	-2 450 772	-2 450 772
Pr 31.08.2024	1 934 820	1 548 559	3 978 089	7 461 468

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Note 8 Receivables with a maturity later than one year

	2024	2023
Other long-term receivables	242 002	120 000
Total long-term receivables	242 002	120 000

Note 9 Inter-company items between companies in the same group

	2024	2023
Receivables		
Customer receivables within the group	339 697	0
Total	339 697	0
Liabilities		
Debt to suppliers within the group	1 009 482	0
Other short-term liabilities within the group	3 142 016	0
Total	4 151 498	0

Note 10 Customer receivables

	2024	2023
Customer receivables at par value	13 480 533	9 281 180
Accrued revenue	284 310	545 714
Doubtful accounts	0	0
Book value of customer receivables 31.12	13 764 843	9 826 894

Note 11 Bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 3 654 006.

Note 12 Shareholders

THE SHARE CAPITAL IN ABRI DIALOGUE AS AS OF 31.08 CONSISTS OF:

	Total	Face value	Entered
Ordinary shares	107 490	18,0	1 934 820
Total	107 490		1 934 820

OWNERSHIP STRUCTURE

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Prima Nordic AS	107 490	100,0	100,0

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