



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 982 951 879
Organisasjonsform: Aksjeselskap
Foretaksnavn: BIOMEGA NORWAY AS
Forretningsadresse: Skaganeset
5382 SKOGSVÅG

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

Konsern

Morselskap i konsern: Nei

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: Espen Aarstad
Dato for fastsettelse av årsregnskapet: 30.07.2025

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, 03.08.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt	2	390 507 304	411 320 531
Annen driftsinntekt		3 180 639	1 842 158
Sum inntekter		393 687 943	413 162 689
Kostnader			
Varekostnad		238 508 931	189 624 622
Lønnskostnad	3, 4, 5	26 713 814	26 106 182
Avskrivning	8, 9	16 864 803	20 091 325
Annen driftskostnad	3, 10	91 377 495	80 383 979
Sum kostnader		373 465 043	316 206 108
Driftsresultat		20 222 900	96 956 581
Finansinntekter og finanskostnader			
Annen finansinntekt	6	24 061 908	9 678 213
Sum finansinntekter		24 061 908	9 678 213
Nedskrivning av finansielle eiendeler		110 592 355	
Annen finanskostnad	6	14 064 864	23 670 471
Sum finanskostnader		124 657 219	23 670 471
Netto finans		-100 595 311	-13 992 258
Ordinært resultat før skattekostnad		-80 372 411	82 964 323
Skattekostnad på ordinært resultat	7	6 655 206	18 268 160
Ordinært resultat etter skattekostnad		-87 027 617	64 696 163
Årsresultat		-87 027 617	64 696 163
Overføringer og disponeringer			
Konsernbidrag	14		36 924 851
Overføringer annen egenkapital	14	-87 027 617	27 771 312
Sum overføringer og disponeringer		-87 027 617	64 696 163



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Varige konsesjoner, patenter, lisenser, rettigheter med mer	8	1 869 341	3 910 492
Utsatt skattefordel	7	2 246 033	2 690 761
Sum immaterielle eiendeler		4 115 374	6 601 253
Varige driftsmidler			
Tomter, bygninger og annen fast eiendom	9	44 078 886	49 343 191
Driftsløsøre, inventar, verktøy, kontormaskiner ol	9	53 667 793	54 329 734
Sum varige driftsmidler		97 746 679	103 672 925
Finansielle anleggsmidler			
Lån til foretak i samme konsern	10	55 296 178	111 716 918
Sum finansielle anleggsmidler		55 296 178	111 716 918
Sum anleggsmidler		157 158 231	221 991 096
Omløpsmidler			
Varer			
Sum varer	11	25 320 017	29 692 067
Fordringer			
Kundefordringer	10	30 846 771	17 580 004
Andre fordringer	3, 10	16 143 353	12 193 206
Sum fordringer		46 990 124	29 773 210
Bankinnskudd, kontanter og lignende			
Sum bankinnskudd, kontanter og lignende	12	70 358 142	108 470 480
Sum omløpsmidler		142 668 283	167 935 757
SUM EIENDELER		299 826 514	389 926 853

BALANSE - EGENKAPITAL OG GJELD



Balanse

Beløp i: NOK	Note	2024	2023
Egenkapital			
Innskutt egenkapital			
Aksjekapital	13, 14	17 500 000	17 500 000
Overkurs	14	16 254 218	16 254 218
Sum innskutt egenkapital		33 754 218	33 754 218
Opptjent egenkapital			
Annen egenkapital	14	-10 700 691	76 326 924
Sum opptjent egenkapital		-10 700 691	76 326 924
Sum egenkapital		23 053 527	110 081 142
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	15	31 500 000	38 500 000
Sum annen langsiktig gjeld		31 500 000	38 500 000
Sum langsiktig gjeld		31 500 000	38 500 000
Kortsiktig gjeld			
Gjeld til kredittinstitusjoner	15	106 414 654	117 936 151
Leverandørgjeld	10	121 064 423	66 785 834
Betalbar skatt	7	6 210 479	
Skyldige offentlige avgifter	12	1 913 451	1 211 496
Annen kortsiktig gjeld	3, 10	9 669 980	55 412 230
Sum kortsiktig gjeld		245 272 987	241 345 711
Sum gjeld		276 772 987	279 845 711
SUM EGENKAPITAL OG GJELD		299 826 514	389 926 853



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 728919

Enheten

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Organisasjonsform: Aksjeselskap
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5382 SKOGSVÅG

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

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Brønnøysundregistrene, 02.08.2025



Organisasjonsnr: 982 951 879
BIOMEGA NORWAY AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt	2	390 507 304	411 320 531
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BIOMEGA NORWAY AS

BALANSE

Beløp i: NOK Note 2024 2023

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

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Sum finansielle anleggsmidler		55 296 178	111 716 918

Sum anleggsmidler		157 158 231	221 991 096
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Omløpsmidler

Varer			
Sum varer	11	25 320 017	29 692 067

Fordringer

Kundefordringer	10	30 846 771	17 580 004
Andre fordringer	3, 10	16 143 353	12 193 206
Sum fordringer		46 990 124	29 773 210

Bankinnskudd, kontanter og lignende

Sum bankinnskudd, kontanter og lignende	12	70 358 142	108 470 480
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Sum omløpsmidler		142 668 283	167 935 757
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SUM EIENDELER		299 826 514	389 926 853
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BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital			
Aksjekapital	13, 14	17 500 000	17 500 000



Overkurs	14	16 254 218	16 254 218
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Organisasjonsnr: 982 951 879
BIOMEGA NORWAY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
13

Antall aksjer og aksjeeiere

<u>Aksjeklasse</u>	<u>Ant. aksjer</u>	<u>Pålydende</u>	<u>Bokført verdi</u>
Ordinary shares	175000.00	100.00	17500000.00

<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
Biomega Group AS	175000.00	100.00%	Ordinary shares

<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>	
	175000.00	100.00%	

Note
4

Lønn og ytelser

<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	21398498.00	20717412.00

<u>Arbeids giveravgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	3327697.00	3271065.00

<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	1773881.00	1586655.00

<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>
	213738.00	531050.00

<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	26713814.00	26106182.00

The current CEO is not employed by Biomega Norway. No remuneration has been paid to the board of directors.

Note

Ytelser til revisjon

<u>Revisjon</u>	<u>Årets</u>	<u>Fjorårets</u>
	280260.00	215000.00

<u>Andre tjenester</u>	<u>Årets</u>	<u>Fjorårets</u>



	9880.00	12680.00
<u>Sum godtgjørelse til revisor</u>	<u>Årets</u>	<u>Fjorårets</u>
	290140.00	227680.00

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
26.00

<u>Omløpsmidler</u>	<u>Startdato</u>	<u>Sluttdato</u>	<u>Endring</u>
<u>Skattemessig fremf.undersk.</u>	<u>Startdato</u>	<u>Sluttdato</u>	<u>Endring</u>
<u>Kortsiktig gjeld</u>	<u>Startdato</u>	<u>Sluttdato</u>	<u>Endring</u>



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Biomega Norway AS

Annual report 2024

Board of Directors report

Annual accounts

- Income statement**
- Balance sheet**
- Cash flow statement**
- Notes**



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The board of directors' report 2024 for Biomega Norway AS

Operations and locations

Biomega Norway AS is part of the Biomega Group. Biomega Group AS (biomega®) is a producer of premium Norwegian salmon-based innovative ingredients, both for premium petfood and human nutrition. biomega®'s business model is fully sustainable and uses proprietary biotech to transform high-quality raw material into premium food and petfood ingredients. In its modern food-grade biorefineries, biomega® produces salmon oil and peptides using continuous enzymatic hydrolysis. biomega® continuously invests in R&D to ensure best-in-class technology and respond to customers' needs, including traceability and sustainability.

The Group also includes the subsidiaries Biomega Denmark A/S, Biomega Netherlands BV and Marine Bioenergy AS.

The Company is registered in Øygarden, Norway.

Going concern

The expectations for 2025 are positive with continued strong demand for the company's products in all applications. Biomega Norway and The Group recorded negative results for 2024, driven by a sharp decline in crude-oil prices, limited availability of salmon offcuts, and losses linked to the start-up of the Hirtshals plant in Denmark. The working capital in the group is negative and at year end the group and thereby Biomega Norway was in breach of financial covenants. During 2Q 2025 Biomega Group AS obtained 30 mNOK in new equity from shareholders and 30 mNOK in additional loan facility in Biomega Norway AS. Operations in Biomega Norway are progressing well, but further measures are in progress to reduce expenses and streamline the business, including a strategic review of Denmark. As the last measures still are to be implemented, and certain of the planned measures are pending on external agreements, the Board acknowledges that there is material uncertainty relating to the going concern assumption. Based on the measures taken and in progress the financial statement is prepared under the assumption of going concern in accordance with the Accounting Act § 3-3a.

Comments related to the financial statement

The Company had a net loss in 2024 of TNOK 87 028 compared to a net profit of TNOK 64 696 in 2023.

Total investments amounted to TNOK 8 897 compared to TNOK 15 936 in 2023. Net cash and cash equivalents at December 31 2024 is TNOK 70 358 compared to TNOK 108 470 in 2023. The short-term liabilities were 88.2 % of the total debt. Biomega Norway AS has a long-term loan from DNB of TNOK 31 500 as of December 31, 2024. If we adjust the working capital for the available overdraft facility, it will be positive.

Total assets at year-end amounted to TNOK 299 827 compared to TNOK 389 927 last year. The equity ratio was 7.7 % as of 31.12.2024, compared to 28.2 % the year before.

Research and development

Biomega Norway AS received government grants of TNOK 81 from Skattefunn in 2024 compared to 20 TNOK in 2023 and TNOK 0 of other government grants compared to TNOK 233 in 2023.



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The working environment and the employees

The working environment is good, and efforts for improvements are made on an ongoing basis. Leave of absence due to illness in the Biomega Norway AS was 4.4 % in 2024 down from 3.5 % in 2023 (2.7 % adj. for long-term sickness).

Equal opportunities

The Company aims to be a workplace with equal opportunities and has included in its policies regulations to prevent gender discrimination regarding salary, promotion and recruiting. The Group has traditionally recruited from environments equally dominated by both men and women.

During the year the Company had 29 employees, whereof 76 % was men and 24 % woman. The management group at Skaganeset consisted of 3 men and 1 woman. The Board of Directors consists of 2 men. The BOD has not found it necessary to deploy specific measures relating to equal opportunities.

Directors and Officers Liability Insurance

Biomega holds a TNOK 50 000 Directors and Officers Liability Insurance on behalf of the Board of Directors and the CEO in Biomega Group AS and all subsidiaries.

Future

The expectations for 2025 are positive with continued strong demand for the company's products in all applications. The group have had negative results in 2024, mainly due to the losses from startup in Denmark. The working capital is negative and at year end the group was in breach of financial covenants. During 2Q 2025 Biomega Group AS obtained TNOK 30 000 in new equity from shareholders and TNOK 30 000 in additional loan facility in Biomega Norway AS. While operations in Biomega Norway are progressing well, further measures are being implemented to reduce costs and streamline the business, including a strategic review of the Danish operations.

Environmental footprint

Waste from production facilities, including waste considered harmful to the environment, is within regulatory limitations. The Company is working continuously to reduce its environmental footprint.

The Transparency Act

The 2024 report will be published on the company's website by the end of June 2025. The board has a strong and inherent commitment to sustainability, transparency and compliance.

Allocation of net profit/loss of the year

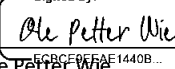
The Board of Directors has proposed the net loss of Biomega Norway AS be attributed to

Other equity	NOK 87 027 617
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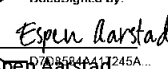
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Skogsvåg, 25 July 2025

Signed by:

ECBCF0EFAE1440B...
Ole Petter Wie
CEO

DocuSigned by:

C9FE6DBA25EC481...
Sten Estrup Nielsen
Chairman

DocuSigned by:

D7A38F44A417245A...
Espen Aarstad
Board member



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Biomega Norway AS

Income statement

	Note	2024	2023
Revenue			
Sales revenue	2	390 507 304	411 320 531
Other operating income		3 180 639	1 842 158
Total revenue		<u>393 687 943</u>	<u>413 162 689</u>
Operating expenses			
Cost of stocks		238 508 931	189 624 622
Payroll expenses	3, 4, 5	26 713 814	26 106 182
Depreciation and amortization	8, 9	16 864 803	20 091 325
Other operating expenses	3, 10	91 377 495	80 383 979
Total operating expenses		<u>373 465 043</u>	<u>316 206 108</u>
Operating result		<u>20 222 900</u>	<u>96 956 581</u>
Financial income and expenses			
Other financial income	6	24 061 908	9 678 213
Write-down of other financial assets		110 592 355	0
Other financial expenses	6	14 064 864	23 670 471
Net financial items		<u>-100 595 311</u>	<u>-13 992 258</u>
Ordinary result before tax		<u>-80 372 411</u>	<u>82 964 323</u>
Tax on ordinary result	7	<u>6 655 206</u>	<u>18 268 160</u>
Net profit or loss for the year		<u>-87 027 617</u>	<u>64 696 163</u>
Allocated as follows			
Group contribution	14	0	36 924 851
Transferred to other equity	14	<u>-87 027 617</u>	<u>27 771 312</u>
Total allocations		<u>-87 027 617</u>	<u>64 696 163</u>



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Biomega Norway AS

Balance sheet as of December 31

	Note	2024	2023
Fixed assets			
<i>Intangible assets</i>			
Concessions, patents, licences, trademarks and similar rights	8	1 869 341	3 910 492
Deferred tax asset	7	2 246 033	2 690 761
Total intangible assets		<u>4 115 374</u>	<u>6 601 253</u>
<i>Tangible assets</i>			
Land, buildings and other real property	9	44 078 886	49 343 191
Fixtures and fittings, tools, office machinery etc.	9	53 667 793	54 329 734
Total tangible assets		<u>97 746 679</u>	<u>103 672 925</u>
<i>Financial assets</i>			
Intercompany loans	10	55 296 178	111 716 918
Total fixed assets		<u>157 158 231</u>	<u>221 991 096</u>
Current assets			
Inventories	11	<u>25 320 017</u>	<u>29 692 067</u>
<i>Receivables</i>			
Trade receivables		30 846 771	17 580 004
Other receivables	3	16 143 353	12 193 206
Total accounts receivables		<u>46 990 124</u>	<u>29 773 210</u>
Cash and cash equivalents	12	<u>70 358 142</u>	<u>108 470 480</u>
Total current assets		<u>142 668 283</u>	<u>167 935 757</u>
Total assets		<u>299 826 514</u>	<u>389 926 853</u>



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Biomega Norway AS

Balance sheet as of December 31

	Note	2024	2023
Equity			
<i>Paid-in capital</i>			
Share capital	13, 14	17 500 000	17 500 000
Share premium reserve	14	16 254 218	16 254 218
Total paid-in capital		<u>33 754 218</u>	<u>33 754 218</u>
<i>Retained earnings</i>			
Other equity	14	-10 700 691	76 326 924
Total equity		<u>23 053 527</u>	<u>110 081 142</u>
Liabilities			
<i>Other long-term liabilities</i>			
Liabilities to financial institutions	15	31 500 000	38 500 000
<i>Current liabilities</i>			
Liabilities to financial institutions	15	106 414 654	117 936 151
Trade creditors	10	121 064 423	66 785 834
Tax payable	7	6 210 479	0
Public duties payable	12	1 913 451	1 211 496
Other short-term liabilities	3, 10	9 669 980	55 412 230
Total current liabilities		<u>245 272 987</u>	<u>241 345 711</u>
Total liabilities		<u>276 772 987</u>	<u>279 845 711</u>
Total equity and liabilities		<u>299 826 514</u>	<u>389 926 853</u>

31 December 2024

Skogsvåg, 25 juli 2025

Signed by:

Ole Petter Wie

CEO

DocuSigned by:

Sten Estrup Nielsen

Chairman

DocuSigned by:

Espen Aarstad

Board Member



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Biomega Norway AS

Cash flow statement

	Note	2024	2023
Cash flow from operating activities			
Ordinary result from tax		-80 372 411	82 964 326
Impairment of financial assets		110 592 355	0
Depreciation and write downs		16 864 803	20 091 325
Changes in inventories, trade receivables and trade payables		45 383 872	22 925 694
Changes in other current balance sheet items		-48 990 443	52 313 840
Net cash flow from operating activities		<u>43 478 176</u>	<u>178 295 185</u>
Cash flow from investing activities			
Purchase of tangible and intangible fixed assets		<u>-8 897 402</u>	<u>-15 935 657</u>
Net cash flow from investing activities		<u>-8 897 402</u>	<u>-15 935 657</u>
Cash flow from financing activities			
Repayment of long term debt incl leasing		-7 000 000	-287 108
Net increase (decrease) of credit facility		-11 521 497	45 035 255
Increase (decrease) intercompany loans		-54 171 615	-138 416 726
Net cash flow from financing activities		<u>-72 693 112</u>	<u>-93 668 579</u>
Net change in cash and cash equivalents		-38 112 338	68 690 949
Cash and cash equivalents as of 01.01		<u>108 470 480</u>	<u>39 779 531</u>
Cash and cash equivalents as of 31.12		<u>70 358 142</u>	<u>108 470 480</u>



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Biomega Norway AS

Notes to the accounts for 2024

Note - 1 Accounting Principles

The annual report is prepared according to the Norwegian Accounting Act 1998 and generally accepted accounting principles.

Sales revenue

Sales revenues are recognized at the time of delivery. Revenue from services are recognized at execution. The share of sales revenue associated with future services are recorded in the balance sheet as deferred sales revenue, and are recognized at the time of execution.

Balance sheet classification

Net current assets comprise creditors due within one year, and entries related to goods circulation. Other entries are classified as fixed assets and/or long term creditors.

Current assets are valued at the lower of acquisition cost and fair value. Shortterm creditors are recognized at nominal value.

Fixed assets are valued by the cost of acquisition, in the case of non incidental reduction in value the asset will be written down to the fair value amount. Long term creditors are recognized at nominal value.

Trade and other receivables

Trade receivables and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful debts. Provisions for doubtful debts are calculated on the basis of individual assessments. In addition, for the remainder of accounts receivables outstanding balances, a general provision is carried out based on expected loss.

Inventories

Inventories are valued at the lower of cost or market value. Cost is estimated using the FIFO method. Finished goods and work in progress are valued at full production cost. Write-downs are carried out for foreseeable obsolescence.

Transactions in foreign currency

Income and expenditure in foreign currency are converted with the exchange rate at the time of the transaction.

All current assets in foreign currency are registered at the rate of exchange as per 31.12. Realized foreign exchange gain and loss are registered as financial items.

Property, plant and equipment

Property, plant and equipment is capitalized and depreciated over the estimated useful economic life. Direct maintenance costs are expensed as incurred, whereas improvements and upgrading are assigned to the acquisition cost and depreciated along with the asset. If carrying value of a non current asset exceeds the estimated recoverable amount, the asset is written down to the recoverable amount. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value.

Research and development

Research and development costs are capitalized providing that a future economic benefit associated with development of the intangible asset can be identified. Otherwise, the costs are expensed as incurred. Capitalized research and development are amortized linearly over the economic lifetime.



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Biomega Norway AS

Notes to the accounts for 2024

Income tax

Tax expenses in the profit and loss account comprise both tax payable for the accounting period and changes in deferred tax. Deferred tax is calculated at 22 percent on the basis of existing temporary differences between accounting profit and taxable profit together with tax deductible deficits at the year end. Temporary differences both positive and negative, are balance out within the same period. Deferred tax assets are recorded in the balance sheet to the extent it is more likely than not that the tax assets will be utilized.

To what extent group contribution not is registered in the profit and loss, the tax effect of group contribution is posted directly against the investment in the balance.

Cash flow statement

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

Use of estimates

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts in the profit and loss statement, the measurement of assets and liabilities and the disclosure of contingent assets and liabilities on the balance sheet date. Actual results can differ from these estimates.

Contingent losses that are probable and quantifiable is expensed as occurred.

Note 2 - Sales revenue

	2024	2023
<i>By business area</i>		
Sale of goods	390 507 303	411 320 351
<i>Geographical distribution</i>		
Norway	3 462 261	1 625 539
EU	151 513 766	321 403 892
North America	47 638 693	87 570 378
Turkey and Asia	187 892 582	720 542
	<u>390 507 302</u>	<u>411 320 351</u>

Note 3 - Government grants

Biomega Norway received TNOK 81 from skattefunn in 2024 and TNOK 20 from 2023. In 2023 further TNOK 233 in grants from RFF and Innovasjon Norge.



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Biomega Norway AS

Notes to the accounts for 2024

Note 4 - Payroll expenses, number of employees and loans to employees and auditor's fee

<i>Wage costs</i>	2024	2023
Salaries	21 398 498	20 717 412
Payroll tax	3 327 697	3 271 065
Pension costs	1 773 881	1 586 655
Other payments	213 738	531 050
Total payroll expenses	<u>26 713 814</u>	<u>26 106 182</u>

Average FTEs: 26 labour year.

Management remuneration

The current CEO is not employed by Biomega Norway. No remuneration has been paid to the board of directors.

<i>Auditor fee invoiced has been divided as follows</i>	2024	2023
Statutory audit fee	280 260	215 000
Assurance services	0	3 180
Other attestations	9 880	9 500
Total	<u>290 140</u>	<u>227 680</u>

VAT is not included in the auditor fees.

Note 5 - Pensions

The company is required to have an occupational pension scheme in accordance with the Norwegian law on Mandatory Occupational pension. The company's pension scheme meets the requirement of the law. (AFP and innskuddspensjon)

The company's defined contribution plan cover all employees and contributions comprise 6% of salaries.

Note 6 - Financial market risk

The company uses financial instruments like bank loans to raise capital for investments necessary for operations.

The most significant financial risks for the company are interest rate risk, credit risk and exchange rate risk. Management continuously evaluates these risks and determines policies related to how these risks are to be handled.

i) Credit risk

The company is exposed to credit risk primarily related to accounts receivable and other current assets. Management limits the exposure to credit risk through credit evaluation of its customers before credit are given. During 2024 the company has made a provision on loss on accounts receivable of MNOK 2.

The company has no other significant credit risk linked to an individual customer or several customers that can be regarded as a group due to similarities in the credit risk.



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Biomega Norway AS

Notes to the accounts for 2024

ii) Currency risk:

Fluctuations in exchange rates entails both directly and indirectly an economic risk for the company. The company has during 2024, to reduce this risk, entered currency futures in EUR. As of 31.12.2024 there are no open currency futures.

iii) Interest risk:

Interest rates on debt to credit institutions comprise NIBOR+margin.

None of the financial instruments are presented at fair value in the financial statement, and instruments are recorded at maturity.

Note 7 - Income taxes

<i>Income tax expenses</i>	2024	2023
Tax payable	6 210 479	10 414 702
Change in deferred tax	444 727	7 853 459
Total income tax expense	<u>6 655 206</u>	<u>18 268 161</u>
<i>Tax base estimation</i>	2024	2023
Ordinary result before tax	-80 372 411	82 964 326
Permanent differences	110 623 344	72 768
Changes temporary differences	-2 021 484	4 591 321
Tax base	<u>28 229 449</u>	<u>87 628 415</u>
Group contribution	0	-47 339 553
Loss carried forward	0	-40 288 862
Tax base	<u>28 229 449</u>	<u>0</u>
	6 210 479	0
Tax payable before group contribution (22%)	0	10 414 702
Tax effect group contribution (22%)	0	-10 414 702
Tax payable	<u>6 210 479</u>	<u>0</u>
<i>Temporary differences outlined</i>	2024	2023
Fixed assets	-4 871 579	-5 897 250
Goods	0	-1 136 865
Receivables	-2 000 000	-2 000 000
Deferred revenue	-3 337 686	-3 196 630
	<u>-10 209 265</u>	<u>-12 230 745</u>
Deferred income tax asset (22%)	-2 246 038	-2 690 764

Based on positive taxable results the deferred tax asset is recognized as of 31.12.



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Biomega Norway AS

Notes to the accounts for 2024

Note 8 - Intangible assets

	R & D
Acquisition cost at 01.01.2024	9 461 216
Acquisition cost 31.12.2024	9 461 216
Acc.amortization at 31.12.2024	-7 591 877
Net carrying amount at 31.12.2024	1 869 339
Amortization for the year	2 041 151
Useful economic life	5
Amortization plan	Linear

Note 9 - Tangible assets

	Land, buildings and other property	Machinery and plant etc	Assets under construction	Office, lab equipment, tools etc	Total
Acquisition cost 01.01.2024	75 224 988	253 681 279	8 569 381	5 015 374	342 491 022
Purchased tangibles	0	17 466 783	0	0	17 466 783
Disposals	0	0	-8 569 381	0	-8 569 381
Acquisition cost 31.12.2024	75 224 988	271 148 062	0	5 015 374	351 388 424
Acc.depreciation 31.12.2024	-35 369 449	-213 557 683	0	-4 714 614	-253 641 746
Net carrying amount at 31.12.2024	39 855 539	57 590 379	0	300 760	97 746 678
Depreciation for the year	3 842 573	10 798 243	0	182 835	14 823 651
Useful economic life	10-20 years	5-15 years		5-10 years	
Depreciation	Linear	Linear		Linear	



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Biomega Norway AS

Notes to the accounts for 2024

Note 10 - Intercompany balance group company

<i>Receivables</i>	2024	2023
Longterm loan to Biomega Denmark A/S	55 296 178	111 716 918
Accounts receivables - Biomega Denmark A/S	0	1 872 193
Other receivables - Biomega Netherlands BV	2 921 299	64 355
Total intercompany receivables	<u>58 217 477</u>	<u>113 653 466</u>
<i>Payables</i>	2024	2023
Trade Payables- Biomega Netherlands AS	2 429 259	0
Trade Payables - Marine Bioenergy AS	17 743 038	12 493 669
Trade Payables - Biomega Group AS	47 413 396	8 509 788
Trade Payable - Biomega Denmark A/S	0	2 227 178
Group contribution	0	47 339 553
Total intercompany payables	<u>67 585 693</u>	<u>70 570 188</u>

Biomega Norway AS has in 2024 been invoiced from the parent company Biomega Group AS, Biomega Netherlands BV and Biomega Denmark A/S fees of MNOK 33.8 eksl VAT (MNOK 22.6 in 2023). The transactions with Marine Bioenergy AS is related to silage and patent costs.

There is as of 31.12.2024, not set a repayment date on the loan to Biomega Denmark A/S. An impairment of 110 mNOK has been made based on evaluatoin of repayment. The loan to Biomega Group AS was fully paid in 2023.

Note 11 - Inventories

	2024	2023
Raw materials and purchased semi-finished goods	2 313 273	2 216 064
Finished goods	23 006 744	27 476 003
Total	<u>25 320 017</u>	<u>29 692 067</u>

Note 12 - Bank deposit

	2024
Restricted tax deposit	966 214



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Biomega Norway AS

Notes to the accounts for 2024

Note 13 - Share capital and shareholder information

Share capital:

	Number of shares	Face value	Book value
Ordinary shares	175 000	100	17 500 000

All shares have equal rights.

Shareholders per 31.12:

	Ordinary shares	Ownership share	Voting rights
Biomega Group AS	175 000	100 %	100 %

Note 14 - Owners equity

	Share capital	Share premium reserve	Other equity	Total
Owners equity 01.01.2024	17 500 000	16 254 218	76 326 924	110 081 142
Profit for the year	0	0	-87 027 617	-87 027 617
Owners equity 31.12.2024	17 500 000	16 254 218	-10 700 693	23 053 525

Note 15 - Mortgages and guarantees

	2024	2023
DnB	31 500 000	38 500 000

All debt is due within 1-5 years.

In 2024 Biomega Norway and the group was in breach of financial covenants. In 2Q 2025 agreement was made with financial institution for both Biomega Norway increasing this loan facility with mNOK 30 and Biomega Group.

Other short-term debt to credit institutions is related to the company's overdraft facility.

When adjusting for the short-term overdraft facility the working capital is positive.

<i>Book value of assets pledged as security:</i>	2024	2023
Fixed assets	97 746 679	86 038 669
Inventory	25 320 017	27 371 782
Accounts receivable	30 846 771	17 580 004
Total	153 913 467	130 990 455

Biomega Group AS, Biomega Netherlands BV and Marine Bioenergy AS and Amerra Magni LLI are listed as guarantor of the loan in Biomega Norway AS.

Biomega Norway AS has pledged security in inventory, fixed assets and accounts receivables of the loan of 100 MNOK in Biomega Group AS.



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Biomega Norway AS

Notes to the accounts for 2024

Note 17 - A going concern

The expectations for 2025 are positive with continued strong demand for the company's products in all applications. Biomega Norway and the Group recorded negative results for 2024, driven by a sharp decline in crude-oil prices, limited availability of salmon offcuts, and losses linked to the start-up of the Hirtshals plant in Denmark. The working capital in the group is negative and at year end the group and thereby Biomega Norway was in breach of financial covenants. During 2Q 2025 Biomega Group AS obtained 30 mNOK in new equity from shareholders and 30 mNOK in additional loan facility in Biomega Norway AS. Operations in Biomega Norway are progressing well, but further measures are in progress to reduce expenses and streamline the business, including a strategic review of Denmark. As the last measures still are to be implemented, and certain of the planned measures are pending on external agreements, the Board acknowledges that there is material uncertainty relating to the going concern assumption. Based on the measures taken and in progress the financial statement is prepared under the assumption of going concern.



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Statsautoriserte revisorer
Ernst & Young AS

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Medlemmer av Den norske Revisorforening

To the General Meeting in Biomega Norway AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Biomega Norway AS (the Company), which comprise the balance sheet as at 31 December 2024, the income statement, 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 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 in accordance with the requirements of the relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* (the 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.

Material uncertainty related to going concern

We draw attention to note 17. As discussed in the Note, the company and group have incurred significant losses and negative cash flows. Management's evaluation of the events and conditions and management's plans regarding these matters are also described in Note. These events or conditions, along with other matters as set forth in the Note, indicate that a material uncertainty exists that may cast significant doubt on the Company ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Other matters

The financial statements have been submitted after the legal deadline for submission of financial statements.

Other information

The Board of Directors and the Chief Executive Officer (management) are responsible for the other information presented with the financial statements. Our opinion on the financial statements does not cover the other information, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If,



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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.

Responsibilities of management for the financial statements

Management is responsible for the preparation of the 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 unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Independent auditor's report - Biomega Norway AS 2024

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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.

Bergen, 30 July 2025
ERNST & YOUNG AS

The auditor's report is signed electronically

Trine Hansen Bjerkvik
State Authorised Public Accountant (Norway)

Penneo Dokumentnøkkel: GAVZT-QDEMY-P1FL5-UG0N3-MZFEJ-EOZED



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BJERKVIK, TRINE HANSEN

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Skattedirektoratet

Saksbehandler Torstein Kinden Helleland	Deres dato 23.04.2018	Vår dato 28.05.2018
Telefon 22078139	Deres referanse Trine Hansen Bjerkvik	Vår referanse 2018/598148

ERNST & YOUNG AS
Postboks 6163
5892 BERGEN

MOTTATT

3 1 MAI 2018



Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk

— Vi viser til deres brev av 23. april 2018 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper:

Biomega Group AS	org.nr. 982 219 787
Biomega Norway AS	org.nr. 919 742 232

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

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

Bakgrunn

Biomega Group AS er morselskap til Biomega Norway AS. Amerra Magni Lcc som er hjemmehørende i USA eier over 90 % av Biomega Group AS. Konsernet driver med produksjon av fiskeolje. De fleste kundene er utenlandske. Arbeidsspråket er engelsk. Alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk. En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

Skattedirektoratets vurdering

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

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

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan

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foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at majoritetseier er et utenlandsk selskap. Eierkretsen er begrenset. Arbeidsspråket er engelsk. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Rune Tystad
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Torstein Kinden Helleland

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