

ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON**Enheten**

Organisasjonsnummer: 979 844 220
Organisasjonsform: Aksjeselskap
Foretaksnavn: BREMANGER QUARRY AS
Forretningsadresse: Nesbøvegen 627
6723 SVELGEN

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Abraham W Bontrup
Dato for fastsettelse av årsregnskapet: 16.05.2023

Grunnlag for avgivelse

År 2022: Årsregnskapet er elektronisk innlevert
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022

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, 07.07.2024



Resultatregnskap

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt	2	450 378 294	388 453 987
Annen driftsinntekt		156 375	1 502 500
Sum inntekter		450 534 669	389 956 487
Kostnader			
Varekostnad	3	58 816 451	55 161 846
Lønnskostnad	4	37 802 355	36 773 781
Avskrivning	5	21 254 767	17 990 572
Annen driftskostnad	4	307 433 630	261 309 070
Sum kostnader		425 307 203	371 235 269
Driftsresultat		25 227 466	18 721 218
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern		435 013	348 699
Annen finansinntekt	6	525 484	483 867
Sum finansinntekter		960 497	832 566
Annen finanskostnad	7, 8	5 322 894	3 827 248
Sum finanskostnader		5 322 894	3 827 248
Netto finans		-4 362 397	-2 994 682
Ordinært resultat før skattekostnad		20 865 069	15 726 536
Skattekostnad på ordinært resultat	9	4 581 106	3 459 982
Ordinært resultat etter skattekostnad		16 283 963	12 266 554
Årsresultat		16 283 963	12 266 554
Overføringer og disponeringer			
Overføringer annen egenkapital	10	16 283 963	12 266 554
Sum overføringer og disponeringer		16 283 963	12 266 554



Balanse

Beløp i: NOK	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Varige driftsmidler			
Tomter, bygninger og annen fast eiendom	5	87 698 839	97 605 988
Maskiner og anlegg	5	52 159 278	59 480 765
Skip, rigger, fly og lignende	5	17 685 068	
Driftsløsøre, inventar, verktøy, kontormaskiner ol	5	1 955 713	1 481 528
Sum varige driftsmidler		159 498 898	158 568 281
Finansielle anleggsmidler			
Investering i datterselskap	12	27 934 245	27 375 532
Lån til foretak i samme konsern	13	115 040 430	109 047 272
Sum finansielle anleggsmidler		142 974 675	136 422 804
Sum anleggsmidler		302 473 573	294 991 085
Omløpsmidler			
Varer			
Sum varer		15 324 408	15 584 632
Fordringer			
Kundefordringer	13	54 017 777	50 190 871
Andre fordringer		10 169 714	17 036 976
Sum fordringer		64 187 491	67 227 847
Bankinnskudd, kontanter og lignende			
Sum bankinnskudd, kontanter og lignende	14	3 127 225	2 807 346
Sum omløpsmidler		82 639 124	85 619 825
SUM EIENDELER		385 112 697	380 610 910

BALANSE - EGENKAPITAL OG GJELD



Balanse

Beløp i: NOK	Note	2022	2021
Egenkapital			
Innskutt egenkapital			
Aksjekapital	10, 11	17 000 000	17 000 000
Overkurs	10	53 978 490	53 978 490
Sum innskutt egenkapital		70 978 490	70 978 490
Opptjent egenkapital			
Annen egenkapital	10	109 982 253	93 698 290
Sum opptjent egenkapital		109 982 253	93 698 290
Sum egenkapital		180 960 743	164 676 780
Gjeld			
Langsiktig gjeld			
Utsatt skatt	9	1 513 839	2 915 870
Andre avsetninger for forpliktelser	15	2 136 844	1 894 853
Sum avsetninger for forpliktelser		3 650 683	4 810 723
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	16	6 490 747	59 870 466
Sum annen langsiktig gjeld		6 490 747	59 870 466
Sum langsiktig gjeld		10 141 430	64 681 189
Kortsiktig gjeld			
Gjeld til kredittinstitusjoner	16	126 156 133	81 299 134
Leverandørgjeld	13	43 844 015	33 949 486
Betalbar skatt	9	5 825 551	3 381 565
Skyldige offentlige avgifter	14	2 161 293	2 063 424
Annen kortsiktig gjeld	13	16 023 532	30 559 332
Sum kortsiktig gjeld		194 010 524	151 252 941
Sum gjeld		204 151 954	215 934 130
SUM EGENKAPITAL OG GJELD		385 112 697	380 610 910



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 478728

Enheten

Organisasjonsnummer: 979 844 220
Organisasjonsform: Aksjeselskap
Foretaksnavn: BREMANGER QUARRY AS
Forretningsadresse: Nesbøvegen 627
6723 SVELGEN

Regnskapsår

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Abraham W Bontrup
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År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022.

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, 17.06.2023



Organisasjonsnr: 979 844 220
BREMANGER QUARRY AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt	2	450 378 294	388 453 987
Annen driftsinntekt		156 375	1 502 500
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Kostnader			
Varekostnad	3	58 816 451	55 161 846
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Annen driftskostnad	4	307 433 630	261 309 070
Sum kostnader		425 307 203	371 235 269
Driftsresultat		25 227 466	18 721 218
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern		435 013	348 699
Annen finansinntekt	6	525 484	483 867
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Sum finanskostnader		5 322 894	3 827 248
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Organisasjonsnr: 979 844 220
BREMANGER QUARRY AS

BALANSE

Beløp i: NOK Note 2022 2021

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Varige driftsmidler

Tomter, bygninger og annen fast eiendom	5	87 698 839	97 605 988
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Sum anleggsmidler		302 473 573	294 991 085

Omløpsmidler

Varer

Sum varer		15 324 408	15 584 632
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Fordringer

Kundefordringer	13	54 017 777	50 190 871
Andre fordringer		10 169 714	17 036 976
Sum fordringer		64 187 491	67 227 847

Bankinnskudd, kontanter og lignende

Sum bankinnskudd, kontanter og lignende	14	3 127 225	2 807 346
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Sum omløpsmidler

Sum omløpsmidler		82 639 124	85 619 825
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SUM EIENDELER		385 112 697	380 610 910
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BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Aksjekapital	10, 11	17 000 000	17 000 000
Overkurs	10	53 978 490	53 978 490



Sum innskutt egenkapital		70 978 490	70 978 490
Opptjent egenkapital			
Annen egenkapital	10	109 982 253	93 698 290
Sum opptjent egenkapital		109 982 253	93 698 290
Sum egenkapital		180 960 743	164 676 780
Gjeld			
Langsiktig gjeld			
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Kortsiktig gjeld			
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Organisasjonsnr: 979 844 220
BREMANGER QUARRY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
11

Antall aksjer og aksjeeiere

<u>Aksjeklasse</u>	<u>Ant. aksjer</u>	<u>Pålydende</u>	<u>Bokført verdi</u>
Bremanger Quarry AS	1000.00	17000.00	17000000.00
<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
Bontrup Aggregates BV	770.00	77.00%	Ordinary shares
Eurovia S.A, France	230.00	23.00%	Ordinary shares
<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>	
	1000.00	100.00%	

Note
4

Lønn og ytelser

<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	31550310.00	30733280.00
<u>Arbeidsqiveravgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	3471641.00	3406967.00
<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	2242875.00	1903279.00
<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>
	537529.00	730255.00
<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	37802355.00	36773781.00

The company has employed 52 full-time equivalents during 2022, compared to 55 in 2021. Management fees paid to mother company for administration, management and other services NOK 10 529 503,- The company has a group pension assurance according to Law of mandatory occupational pension (OTP).

Note

Ytelser til ledende personer



Er det gitt ytelses til ledende person: Nei

Ytelser til daglig leder

<u>Ytelser</u>	<u>Lønn</u>	<u>Pensj.forpl. Andre godtgj.</u>
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The company is required to have an occupational pension scheme in accordance with the Act of Mandatory Occupational Pensions. The company's pension schemes satisfy the requirements of this Act.

Note

Ytelser til revisjon

<u>Revisjon</u>	<u>Årets</u>	<u>Fjorårets</u>
	275400.00	262200.00
<u>Andre tjenester</u>	<u>Årets</u>	<u>Fjorårets</u>
	78600.00	74800.00
<u>Sum godtgjørelse til revisor</u>	<u>Årets</u>	<u>Fjorårets</u>
	354000.00	337000.00

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
55.00

Note

Lån og sikkerhetsstillelse til ledende personer og aksjeeiere

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei

Note

12

Konsern, tilknyttet selskap og datterselskap

Tilknyttet selskap/datterselskap

<u>Navn og adresse</u>	<u>Eierandel</u>	<u>Stemmeandel</u>	<u>Egenkapital</u>	<u>Resultat</u>
Bremanger Aggregates AS	100.00%	100.00%		
Antwerpen Stone Terminal NV	75.00%	75.00%		

Virksomheten inngår i konsolideringen til morselskapets konsernregnsk.: Ja

<u>Navn</u>	<u>Forretningskontor</u>
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Skattedirektoratet

Selskapsleder
Jon Hjeltnes

Dato dato
19.11.2024

Wet dato
02.12.2024

Vaksela
2297325

Ordn.-referanse
C01.10000

Wet referanse
E030/1390434

Ernst & Young AS
Postboks 224
6701 MÅLØY

Dispensasjon fra kravet om utarbeidelse av årsregnskap og årsberetning på norsk språk

Det vises til deres brev av 19. november 2024 samt e-post i dag med supplerende opplysninger i søknads anledning. Det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for:

- Brennanger Quarry AS Org. nr: 979 844 220
- Brennanger Aggregat AS Org. nr: 979 606 931

Bakgrunn:

Brennanger Aggregat AS er et børsnotert selskap av Brennanger Quarry AS som igjen er eid 77 % av nederlandske Beheersmaatschappij Fr. Bontrop og 23 % av fransk Eurovici S.A. Det norske underkonsernet driver utvinning av stein som tilkommer i alle deler av Norge. Selskapets styre består i sin helhet av personer som ikke behersker norsk språk. Det er også flere sentrale personer ved utarbeidelsen av selskapets årsregnskap og -beretning i administrasjonen som ikke er norsk språklig. Nærere halvparten av selskapets ansatte er polske. Selskapet har derfor engelsk som arbeidsspråk. Det er opplyst at alle større forretningsavtaler inkludert finansieringsavtaler, inngås på engelsk.

Da det er en engelsk versjon av årsregnskapet og -beretningen som vil bli benyttet for alle praktiske formål, og den norske versjonen kun merkes for å tilfredstille regnskapslovens krav, anses retten i forhold til korresponden ved å utarbeide et norsk årsregnskap og -beretning som liten. Det søkes derfor om dispensasjon.

Skattedirektoratets vurdering og innstilling

Efter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen ... være på norsk.

Departementet kan ved ... skriftlig beslutning om årsregnskapet og/eller årsberetningen kan være på et annet språk."

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

"Regjeringen har som utgangspunkt 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 prising av objekter er en forutsetning for at ressursene 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

Postadresse

Postboks 6000 Gambleid

0154 Oslo

skattedirektoratet@skattedirektoratet.no

Selskapsled

Paul R. Solvang vei 6

Dir. nr. 094783711

Selskapsled

000 00 000

TMS/MS

22.12.2024



30/07/19/14 36: 2 av 2

ulike grupper av regnskapsbrukere". Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, aksjerte og lokalstyreinstanser. Offentlige myndigheter må også sees som en sentral regnskapsbrukes, idet ulike myndigheter, som lignings- og tilsynsmyndigheter, benytter regnskapsen som et verktøy i sin kontrollvirksomhet.

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


Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonsvedtak. Konsernet er 100 % eid av utlandske investorer, og selskapets styre og administrative ledelse består i stor grad av personer som ikke er norskoppløst. Det samme gjelder en høy andel av selskapets ansatte. Arbeidsspråket er derfor engelsk. Engelsk versjon av årsregnskapet og årsberetningen benyttes nå i dag i praksis. Det er opplyst at engelsk språk benyttes for alle store forretningsavtaler for selskapene.

Skattedirektoratet gir på bakgrunn av en helhetsvurdering de ovenfor nevnte selskapene dispensasjon fra kravet til å utførte årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd.

Dispensasjonen forutsetter at engelsk språk benyttes i stedet ved utarbeidelsen, og at øvrige opplysninger som vedtaket baserer seg på, holder like høy kvalitet.

Vennligst oppgi vår referanse ved henvisninger i innledning saken.

Med hilsen


Torstein Kvidan, Høilandsveien
seniorrådgiver
Rettssavdelingen, forvaltningskontoret
Skattedirektoratet


Jan Hovstad



DET KONGELIGE
FINANSDEPARTEMENT

Ernst & Young AS
v/Odd Mosen
Postboks 284
6701 MALØY

Besøkt

Vg-nr
11/3629 PCB

Dato
15.05.2011

Søknad om tilatelse til å avgi revisjonsberetning på engelsk

Finansdepartementet viser til brev fra Ernst & Young AS datert 29. august 2011. I brevet søker Ernst & Young AS om tilatelse til å avgi revisjonsberetning på engelsk for Brennanger Quarry AS og datterselskapet Brennanger Aggregates AS, jf. lov 16. januar 1969 om revisjon og revisorer (revisorloven) § 5-6 første ledd. Det vises til at etter som selskapene har fått tilatelse fra Skattedirektoratet til å avgi årsregnskap og årsberetning på engelsk etter lov 17. juli 1998 om årsregnskap mv. § 3-4 tredje ledd, vil det være hensiktsmessig at revisjonsberetningene avgis på engelsk.

Med hjemmel i revisorloven § 5-6 første ledd, fjerde punktum gir Finansdepartementet Ernst & Young AS tilatelse til å avgi revisjonsberetning på engelsk for Brennanger Quarry AS og Brennanger Aggregates AS. Ved vurderingen har departementet lagt avgjørende vekt på at selskapene allerede har fått tilatelse til å avgi årsregnskap og årsberetning på engelsk.

Med hilsen


Alexander Behring o.f.
undersjefdirktor


Per Christian Berne
seniorjurist

Postadresse
Postboks 2001 Dsg
0203 Oslo

Kontaktsentrum
Aldring, 40
postassistent@fin-dep.no

Tekstlinje
22 24 99 88
Org. nr.
979 442 220

Finansdepartementet
Telefon 22 94 45 00
Telefax 22 24 27 00



Bremanger Quarry AS
Org.num: 979 844 220

Annual report 2022

Annual accounts

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

Auditor's report



Bremanger Quarry AS

Org.num: 979 844 220

Income statement

NOK	Note	2022	2021
Revenue			
Sales revenue	2	450 378 294	388 453 987
Other operating income		156 375	1 502 500
Total revenue		<u>450 534 669</u>	<u>389 956 487</u>
Operating expenses			
Cost of stocks	3	58 816 451	55 161 846
Payroll expenses	4	37 802 355	36 773 781
Depreciation and amortization	5	21 254 767	17 990 572
Other operating expenses	4	307 433 630	261 309 070
Total operating expenses		<u>425 307 203</u>	<u>371 235 269</u>
Operating result		<u>25 227 466</u>	<u>18 721 218</u>
Financial income and expenses			
Interest income from group companies		435 013	348 699
Other financial income	6	525 484	483 867
Other financial expenses	7, 8	5 322 894	3 827 248
Net financial items		<u>-4 362 397</u>	<u>-2 994 682</u>
Ordinary result before tax		<u>20 865 069</u>	<u>15 726 536</u>
Tax on ordinary result	9	<u>4 581 106</u>	<u>3 459 982</u>
Net profit or loss for the year		<u>16 283 963</u>	<u>12 266 554</u>
Allocated as follows			
Transferred to other equity	10	<u>16 283 963</u>	<u>12 266 554</u>



Bremanger Quarry AS

Org.num: 979 844 220

Balance sheet as of December 31st

NOK	Note	2022	2021
Fixed assets			
<i>Tangible assets</i>			
Land, buildings and other real property	5	87 698 839	97 605 988
Assets under construction	5	17 685 068	0
Machinery and plant	5	52 159 278	59 480 765
Fixtures and fittings, tools, office machinery etc.	5	1 955 713	1 481 528
Total tangible assets		<u>159 498 898</u>	<u>158 568 281</u>
<i>Financial assets</i>			
Investments in subsidiaries	12	27 934 245	27 375 532
Intercompany loans	13	115 040 430	109 047 272
Total financial assets		<u>142 974 675</u>	<u>136 422 804</u>
Total fixed assets		<u>302 473 573</u>	<u>294 991 085</u>
Current assets			
Inventories		<u>15 324 408</u>	<u>15 584 632</u>
<i>Receivables</i>			
Trade receivables	13	54 017 777	50 190 871
Other receivables		10 169 714	17 036 976
Total accounts receivables		<u>64 187 491</u>	<u>67 227 847</u>
Cash and cash equivalents	14	<u>3 127 225</u>	<u>2 807 346</u>
Total current assets		<u>82 639 124</u>	<u>85 619 825</u>
Total assets		<u>385 112 697</u>	<u>380 610 910</u>



Bremanger Quarry AS

Org.num: 979 844 220

Balance sheet as of December 31st

NOK	Note	2022	2021
Equity			
<i>Paid-in capital</i>			
Share capital	10, 11	17 000 000	17 000 000
Share premium reserve	10	53 978 490	53 978 490
Total paid-in capital		<u>70 978 490</u>	<u>70 978 490</u>
<i>Retained earnings</i>			
Other equity	10	<u>109 982 253</u>	<u>93 698 290</u>
Total retained earnings		<u>109 982 253</u>	<u>93 698 290</u>
Total equity		<u>180 960 743</u>	<u>164 676 780</u>
Liabilities			
<i>Provisions</i>			
Deferred tax liability	9	1 513 839	2 915 870
Other provisions	15	<u>2 136 844</u>	<u>1 894 853</u>
Total provisions		<u>3 650 683</u>	<u>4 810 723</u>
<i>Other long-term liabilities</i>			
Liabilities to financial institutions	16	<u>6 490 747</u>	<u>59 870 466</u>
Total other long term liabilities		<u>6 490 747</u>	<u>59 870 466</u>
<i>Current liabilities</i>			
Liabilities to financial institutions	16	126 156 133	81 299 134
Trade creditors	13	43 844 015	33 949 486
Tax payable	9	5 825 551	3 381 565
Public duties payable	14	2 161 293	2 063 424
Other short-term liabilities	13	<u>16 023 532</u>	<u>30 559 332</u>
Total current liabilities		<u>194 010 524</u>	<u>151 252 941</u>
Total liabilities		<u>204 151 954</u>	<u>215 934 130</u>
Total equity and liabilities		<u>385 112 697</u>	<u>380 610 910</u>

Abraham Willem Bontrup

Chairman of the Board / CEO

31 December 2022
Amsterdam, 16.05.2023

Peter Franz Jozef Bontrup

Board Member

Christophe Claude Bertrand
Jozon

Board Member



Bremanger Quarry AS

Org.num: 979 844 220

Cash flow statement 01.01-31.12

NOK	Note	2022	2021
Cash flow from operating activities			
Ordinary result from tax		20 865 069	15 726 536
Taxes paid		-3 381 565	-11 739 523
Profit on sale of fixed assets		6 180	0
Depreciation and amortisation		21 254 767	17 990 572
Changes in inventories, trade receivables and trade payables		7 820 787	-25 741 151
Changes in market value of financial instruments		0	-273 730
Changes in other current balance sheet items		-5 423 885	8 494 819
Net cash flow from operating activities		<u>41 141 353</u>	<u>4 457 523</u>
Cash flow from investing activities			
Proceeds from sale of fixed assets		9 179	0
Purchase of fixed assets		-22 197 564	-23 612 158
Net cash flow from investing activities		<u>-22 188 385</u>	<u>-23 612 158</u>
Cash flow from financing activities			
Repayment of long term loans		-16 643 222	-9 211 868
Net change in bank overdraft		1 654 127	28 437 294
Group contribution received/paid		-3 643 994	-527 485
Net cash flow from financing activities		<u>-18 633 089</u>	<u>18 697 941</u>
Net change in cash and cash equivalents		319 879	-456 694
Cash and cash equivalents as of 01.01		<u>2 807 346</u>	<u>3 264 040</u>
Cash and cash equivalents as of 31.12		<u>3 127 225</u>	<u>2 807 346</u>



Bremanger Quarry AS

Org.num: 979 844 220

Notes to the accounts for 2022

NOK

Note - 1 Accounting Principles

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

Subsidiaries

Subsidiaries are valued by the cost method in the company accounts. The investment is valued as cost of acquiring shares in the subsidiary, providing that write down is not required. Write down to fair value will be carried out if the reduction in value is caused by circumstances which may not be regarded as incidental, and deemed necessary by generally accepted accounting principles. Write downs are reversed when the cause of the initial write down are no longer present.

Dividends and other distributions are recognized in the same year as appropriated in the subsidiary accounts. If dividends exceed withheld profits after acquisition, the exceeding amount represents reimbursement of invested capital, and the distribution will be subtracted from the value of the acquisition in the balance sheet.

Sales revenue

Sales revenues are recognized at the time of delivery.

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. Short term 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 production cost.

Foreign currency translation

Foreign currency transactions are translated using the year end exchange rates.

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.



Bremanger Quarry AS

Org.num: 979 844 220

Notes to the accounts for 2022

NOK

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.

Note 2 - Related parties and geographical market

The majority of revenue relates to supplies to companies in the group of Bontrup Aggregates B.V.(Netherlands), which Bremanger Quarry AS is also a part of. The geographical market for the company's total income from sales comprises countries within Europe and the Norwegian continental shelf. Transactions within the group are made at arm's length.

Note 3 - Leasing contracts

Bremanger Quarry AS leases machines for use in the setup operations. The leasing periods for the operating equipment in question vary from one to three years, and the company does not have any contracts to buy back machines under current leases.

	2022	2021
Cost of operational leasing	9 949 194	7 742 546

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

Wage costs	2022	2021
Salaries	31 550 310	30 733 280
Payroll tax	3 471 641	3 406 967
Pension costs	2 242 875	1 903 279
Other payments	537 529	730 255
Total payroll expenses	<u>37 802 355</u>	<u>36 773 781</u>

The total number of employees in the company during the year: 55

The company has employed 52 full-time equivalents during 2022, compared to 55 in 2021.

Management fees paid to mother company for administration, management and other services



Bremanger Quarry AS

Org.num: 979 844 220

Notes to the accounts for 2022

NOK

NOK 10 529 503,-

The company has a group pension assurance according to Law of mandatory occupational pension (OTP).

Management remuneration

The company is required to have an occupational pension scheme in accordance with the Act of Mandatory Occupational Pensions. The company's pension schemes satisfy the requirements of this Act.

Auditor fee has been divided as follows

	2022	2021
Statutory audit fee	275 400	262 200
Assurance services	78 600	74 800

VAT is not included in the auditor fees.

Note 5 - Tangible fixed assets

NOK

	Land and buildings	Machinery and plants etc	Office and transport	Assets under construction	Total
Acquisition cost 01.01.22	186 339 513	165 215 187	14 118 495	0	365 673 195
Purchased tangibles	0	3 198 137	1 314 360	17 685 068	22 197 565
Disposals	0	0	-9 180	0	-9 180
Acquisition cost 31.12.22	186 339 513	168 413 324	15 423 675	17 685 068	387 861 580
Acc.depreciation 31.12.22	-98 640 674	-116 254 046	-13 467 962	0	-228 362 682
Net carrying amount at 31.12.22	87 698 839	52 159 278	1 955 713	17 685 068	159 498 898
Depreciation for the year	9 907 149	10 519 624	827 995	0	21 254 768
Useful economic life Depreciation	10 - 50 years Linear	3 - 10 years Linear	3 - 5 years Linear		

Land and buildings related to the quarry are amortized linear according to the license period with the landowners. License period is 50 years.



Bremanger Quarry AS

Org.num: 979 844 220

Notes to the accounts for 2022

NOK

Note 6 - Items consisting of consolidated amounts

The company presents foreign exchange profit and loss not realized as net amount in the profit and loss account. Exchange profits not realized amounts to NOK 27 824 783 and exchange loss not realized amounts to NOK 25 562 421. Realized exchange profits amounts to NOK 5 321 700, and realized loss amounts to NOK 8 505 972.

	2022	2021
<i>Other financial expenses</i>		
Net exchange loss (not realized)	-2 262 362	63 045
<i>Other financial income</i>		
Other financial income	508 233	220 136

Note 7 - Finance risk

Interest risks

The company has long term debt at variable interest, partially covered to fixed interest by an interest swap contract.

FX risks

The company has majority of revenues and working capital in foreign currencies which represent a financial risk. No currency contracts has been taken out to reduce those risks per 31.12.2022.

Raw material price risk

The company has signed leases with landowners. This lease runs for fifty years from 1998, with the option to extend for a further fifty years. The lease is indexed to ensure that the bulk removed in future is at prices which are normal within the industry.

Note 8 - Financial instruments

The company has an interest swap agreement which is recognized in the balance sheet at fair value. Fair value of the swap agreement amounted to a liability of NOK 0 , and change of value is recognised through the income statement with a gain of NOK 17 228.



Bremanger Quarry AS

Org.num: 979 844 220

Notes to the accounts for 2022

NOK

Note 9 - Income taxes

NOK

<i>Income tax expenses</i>	2022	2021
Tax payable	5 962 142	4 183 244
Change in deferred tax	-1 381 036	-723 262
Total income tax expense	<u>4 581 106</u>	<u>3 459 982</u>
<i>Tax base estimation</i>	2022	2021
Ordinary result before tax	20 865 069	15 726 536
Permanent differences	0	656
Temporary differences	6 331 006	3 287 554
Result before contribution	<u>27 196 075</u>	<u>19 014 746</u>
Group contribution given	-716 299	-3 643 994
Tax base	<u>26 479 776</u>	<u>15 370 752</u>
Tax payable (22 %)	5 825 551	3 381 565
<i>Temporary differences outlined</i>	2022	2021
Fixed assets	9 113 366	15 166 040
Provisions for termination	-2 136 844	-1 894 853
Provision for interest swap	0	-17 234
	<u>6 976 522</u>	<u>13 253 953</u>
Deferred income tax liability (22%)	1 534 835	2 915 870
<i>Change in temporary differences</i>	2022	2021
Fixed assets	6 106 243	3 726 760
Receivables	0	-339 034
Provisions for termination	241 991	163 560
Provision for interest swap	-17 228	-263 732
	0	0
	<u>6 331 006</u>	<u>3 287 554</u>



Bremanger Quarry AS

Org.num: 979 844 220

Notes to the accounts for 2022

NOK

Note 10 - Owners equity

NOK

	Share capital	Share premium reserve	Other equity	Total
Owners equity 01.01.22	17 000 000	53 978 490	93 698 290	164 676 780
Profit for the year	0	0	16 283 963	16 283 963
Owners equity 31.12.22	17 000 000	53 978 490	109 982 253	180 960 743

Note 11 - Equity

Share capital:

	Number of shares	Face value	Book value
Bremanger Quarry AS	1 000	17 000	17 000 000

Shareholders per 31.12.22:

	Ordinary shares	Ownership share	Voting rights
Bontrup Aggregates BV	770	77 %	77 %
Eurovia S.A, France	230	23 %	23 %
Total	1 000	100 %	100 %

Note 12 - Investment in subsidiaries

Konsernregnskapet inngår i konsolideringen til morselskapet

Navn på morselskap	Forretningskontor
Bremanger Quarry AS	Nesbøvegen 627 6723 SVELGEN 4648 Bremanger

Company	Location	Share owners	Voting rights
Bremanger Aggregates AS	Bremanger	100 %	100 %
Antwerpen Stone Terminal NV	Kieldrecht, Belgium	75 %	75 %

Investments valued at cost

Company name	Share capital	Number of shares	Book value	Equity	Net profit
Bremanger Aggregates AS	1 244 202	350	27 934 245	536 368	-558 713
Antwerp Stone Terminal	8 817 263	935	0	-53 304 611	630 415
Total			27 934 245		

Figures for AST are converted from EUR, with net profit being converted at average rate of 10,1037 and equity at closing rate per 31.12.22 at 10,5588 .



Bremanger Quarry AS

Org.num: 979 844 220

Notes to the accounts for 2022

NOK

Note 13 - Intercompany balance with group and associated companies

NOK

<i>Receivables</i>	2022	2021
Loan to group companies	115 040 430	109 047 271
Accounts receivables	36 009 789	41 671 043
Interest receivable from AST	218 987	0
Total intercompany receivables	<u>151 269 206</u>	<u>150 718 314</u>
<i>Payables</i>	2022	2021
Trade creditors	19 122 099	13 191 662
Group contribution	5 390 047	4 673 749
Total intercompany payables	<u>24 512 146</u>	<u>17 865 411</u>

Note 14 - Bank deposit

	2022
Tied-up tax-deductible funds at 31.12	1 197 112
Tied-up security account for cleaning cost at termination of quarry	1 930 113
Total	<u>3 127 225</u>

Note 15 - Other provisions

Other provisions are related to the estimated cleaning cost at end of production, based on agreement with landowners. Provision for cleaning costs in 2022 amounted to NOK 2 136 844,- and the amount is deposited in an escrow account.

Note 16 - Mortgages and guarantees

<i>Mortgaged debt to credit institutions</i>	2022	2021
Debt to credit institutions, maturity > 1 years	6 490 747	59 870 466
Debt to credit institutions, maturity < 1 year	<u>56 338 180</u>	<u>15 998 211</u>
Total book value of liabilities with pledged securities	<u>62 828 927</u>	<u>75 868 677</u>
<i>Book value of assets pledged as security:</i>	2022	2021
Book value of assets pledged	326 196 447	333 391 058

Assets pledged as collateral for long term debt contains machinery and plant, receivables, inventory and lease entitlement to real property.

There are also pledge on right of tenancy regarding Bremanger Aggregates AS.



Bremanger Quarry AS

Org.num: 979 844 220

Notes to the accounts for 2022

NOK

Note 17 - Subsequent events

No events with effect on 2022 Financial Statements.



BREMANGER QUARRY AS
BOARD'S ANNUAL REPORT 2022

Nature of business

Bremanger Quarry AS was founded in 1998 with the aim of developing and operating a stone quarry in Bremanger municipality in Sogn and Fjordane County. The company's head office is in Dyrstad, Bremanger municipality. The company's production consists primarily of materials for the asphalt, concrete and railway industries and deliveries to the offshore industry. All material sold in 2022 was exported.

Continued operations

In accordance with paragraphs 3-3a of the Annual Accounts Act, we confirm that the conditions for continuing operations are in place. We base this assumption on the profit forecast for 2022 and long term sales contracts through the parent company and external customers.

Future development

Demand for our products is expected to be good in the coming years thanks to the existing contracts and new contracts.

Financial risk

The group has loans and transactions in foreign currency which means that it is exposed to currency fluctuations.

Bremanger Quarry AS - Annual accounts 2022 in NOK

	2022	2021
Turnover	450.534.669	389.956.487
Operating result	25.227.466	18.721.218
Ordinary result before tax	20.865.069	15.726.536
Net profit after tax	16.283.963	12.266.554
Investments tangible assets	22.197.565	23.612.157



The increase in net profit after tax in 2022 compared to 2021 is NOK 4.017.409. The reason for this is due to more volume sold and an increase in sales prices, especially projects increased in volumes.

Work environment

Sickness absenteeism in the Norwegian part of the group totalled 5 093 hours in 2022 which constituted 5,89 % of total working time. The company have two employees on long term sick leave in 2022, only short terms sick leave under 1 month. Seen against the industry background, this proportion is viewed as good. The company's management and employees at all levels work continuously to reduce absence from the workplace.

The work environment is considered to be good and ongoing improvement measures are taking place. The group carries out systematic dust analyses in accordance with an adopted timetable.

There have been regular meetings with safety officers and employees in 2022. Cooperation with employees has been constructive and, as in previous years, has contributed positively to operations.

Equality

The group's policy aim is to promote equality and prevent discrimination, and to prevent harassment, sexual harassment and gender-based violence on the grounds of gender, pregnancy, maternity leave or adoption, caring responsibilities, ethnicity, religion, outlook on life, disability, sexual orientation, gender identity, gender expression and combinations of these basics in matters such as recruitment, wages and working conditions, promotion and development opportunities, facilitation, opportunity to combine work and family life and other relevant areas in their business.

Of the group's 53 employees in Norway, three are women. There are no women on the board. Traditionally, there is a low proportion of women working in our industry. There are no employees in part-time positions. The average number of weeks of parental leave for women and men is 0. The group's temporary staff in Norway consist out of 0 man and 0 women.

All women work in the office and there are no men with similar job levels to compare a wage difference. On the average level of the enterprise the total wage difference of women compared to men is 9 %.

The group is in process of preparing the Transparency Act. The report will be provided free of charge to anyone who request a version of it. All requests must be sent to Dyrstad 1, 6723 Svelgen (Norway).

Insurance for board members and general manager

No insurance has been taken out for the board members' and the general manager's possible liability to the company.



Environmental reporting

The group's activities are regulated by concessions on conditions that can affect the external environment. Our goal is to reduce the impact on the environment to the greatest possible extent. The group has an ongoing dialogue with authorities and cooperation with professionals that includes monitoring emissions of water and creation of dust and noise.

Impact of the war in Ukraine

Bremanger Quarry AS does not have business activities in Ukraine or Russia and are there for limited affected by the war.

Annual result and allocations


The board proposed that the parent company's profit for 2022 will remain in the other equity for the sum of NOK 16.283.963.

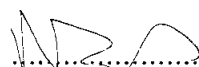
The company's equity on 31.12.2022:

Bremanger Quarry AS :

- Share capital NOK 17.000.000
- Share premium reserve NOK 53.978.490
- Other equity NOK 109.982.253

Amsterdam, The Netherlands, 16 May 2023


.....
Abraham Willem Bontrup
Board chairman


.....
Peter Franz Josef Bontrup
Board member


.....
Christophe Jozon
Board member



Statsautoriserte revisorer
Ernst & Young AS

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INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Bremanger Quarry AS

Opinion

We have audited the financial statements of Bremanger Quarry AS (the Company), which comprise the balance sheet as at 31 December 2022, the income statement and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the financial statements comply with applicable legal requirements and give a true and fair view of the financial position of the Company as at 31 December 2022 and its financial performance and 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 in accordance with the requirements of the relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

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

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

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

Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements 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



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going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

We communicate with the board of directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Bergen, 7 June 2023
ERNST & YOUNG AS

The auditor's report is signed electronically

Kjetil Håvardstun
State Authorised Public Accountant (Norway)

Independent auditor's report - Bremanger Quarry AS 2022

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

Kjetil Håvardstun

Oppdragsansvarlig partner

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