



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 933 783 405  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: ABBOTT RAPID DIAGNOSTICS AS  
Forretningsadresse: Kjelsåsveien 161  
0884 OSLO

### 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: Berit Landsend-Holo  
Dato for fastsettelse av årsregnskapet: 19.06.2025

### Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert  
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

*Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.*

Brønnøysundregistrene, 21.08.2025



## Resultatregnskap

Beløp i: NOK	Note	2024	2023
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Salgsinntekt		236 876 395	296 483 302
Annen driftsinntekt		26 838 933	36 098 184
<b>Sum inntekter</b>		<b>263 715 328</b>	<b>332 581 486</b>
<b>Kostnader</b>			
Varekostnad		170 905 442	212 658 045
Lønnskostnad		38 633 431	56 266 239
Lønnskostnad		7 398 262	6 058 019
Annen driftskostnad		38 212 741	50 650 323
<b>Sum kostnader</b>		<b>255 149 876</b>	<b>325 632 626</b>
<b>Driftsresultat</b>		<b>8 565 452</b>	<b>6 948 860</b>
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt fra foretak i samme konsern		5 608 746	3 900 788
Annen finansinntekt		5 516 496	12 162 202
<b>Sum finansinntekter</b>		<b>11 125 242</b>	<b>16 062 990</b>
Rentekostnad til foretak i samme konsern		116	159
Annen finanskostnad		5 219 601	12 311 401
<b>Sum finanskostnader</b>		<b>5 219 717</b>	<b>12 311 560</b>
<b>Netto finans</b>		<b>5 905 525</b>	<b>3 751 430</b>
<b>Resultat før skattekostnad</b>		<b>14 470 977</b>	<b>10 700 290</b>
Skattekostnad		3 234 975	2 376 015
<b>Årsresultat</b>		<b>11 236 002</b>	<b>8 324 275</b>
<b>Overføringer og disponeringer</b>			
Overføringer til/fra annen egenkapital		11 236 002	8 324 275
<b>Sum overføringer og disponeringer</b>		<b>11 236 002</b>	<b>8 324 275</b>



## Balanse

Beløp i: NOK	Note	2024	2023
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Varige driftsmidler</b>			
Driftsløsøre, inventar, verktøy, kontormaskiner og lignende		25 886 961	22 924 497
<b>Sum varige driftsmidler</b>		<b>25 886 961</b>	<b>22 924 497</b>
<b>Sum anleggsmidler</b>		<b>25 886 961</b>	<b>22 924 497</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
Varer		34 578 629	34 504 674
<b>Sum varer</b>		<b>34 578 629</b>	<b>34 504 674</b>
<b>Fordringer</b>			
Kundefordringer		12 246 926	10 159 846
Andre fordringer		331 908	1 487 828
Konsernfordringer		70 832 128	161 738 613
<b>Sum fordringer</b>		<b>83 410 962</b>	<b>173 386 287</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende	10	1 403 136	2 599 410
Deferred tax benefit		1 716 063	4 951 038
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>3 119 199</b>	<b>7 550 448</b>
<b>Sum omløpsmidler</b>		<b>121 108 790</b>	<b>215 441 409</b>
<b>SUM EIENDELER</b>		<b>146 995 751</b>	<b>238 365 906</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Selskapskapital		8 455 573	8 455 573



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
<b>Sum innskutt egenkapital</b>		<b>8 455 573</b>	<b>8 455 573</b>
<b>Opptjent egenkapital</b>			
Annen egenkapital		125 923 080	205 687 078
<b>Sum opptjent egenkapital</b>		<b>125 923 080</b>	<b>205 687 078</b>
<b>Sum egenkapital</b>		<b>134 378 653</b>	<b>214 142 651</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		4 068 716	6 186 175
Betalbar skatt	6	0	5 762 710
Skyldige offentlige avgifter		4 056 467	6 915 579
Annen kortsiktig gjeld		4 491 915	5 358 791
<b>Sum kortsiktig gjeld</b>		<b>12 617 098</b>	<b>24 223 255</b>
<b>Sum gjeld</b>		<b>12 617 098</b>	<b>24 223 255</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>146 995 751</b>	<b>238 365 906</b>



Skatteetaten

Vår dato 12.04.2021	Din/Deres dato	Saksbehandler Robin Ingebrigtsen
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 99778287
Org.nr 974761076	Vår referanse 2021/5544117	Postadresse Postboks 9200 Grønland 0134 OSLO

ABBOTT RAPID DIAGNOSTICS AS  
Postboks 93 Kjelsås  
0411 OSLO

## Dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk

Vi viser til Abbott Rapid Diagnostics AS' (org.nr. 933 783 405) søknad om dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering selskapet dispensasjon fra kravet til å utarbeide 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, heller 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

Fra søknaden siteres:

*Abbott Rapid Diagnostics AS er et selskap i Abbott Laboratories konsernet og er 99,93 % eid av AXIS Shield AS, som igjen eies 100% av AXIS Shield Ltd, som har forretningsadresse i Storbritannia.*

*Dette er et internasjonalt konsern, hvor den ultimate eier er Abbott Laboratories Inc som har forretningsadresse i USA*

*Abbott Rapid Diagnostics AS sin virksomhet består av å levere produkter og tjenester til helsesektoren i Norge. At selskapet er en del av et internasjonalt konsern med en finansavdeling lokalisert i Storbritannia, gjør at kommunikasjonen skjer på engelsk. Det er derfor et stort behov for at årsregnskap og årsberetning presenteres på engelsk.*

*Det bes på denne bakgrunn om fritak fra å levere årsregnskap og årsberetning på norsk og at årsregnskap og årsberetning kan leveres på engelsk.*

### 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, kunder 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.

Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I dette tilfellet er det opplyst at selskapets eiere er engelskspråklige og vil ikke ha mulighet for å forstå årsregnskap og årsberetning på norsk. Skattekontoret finner at disse forholdene samlet tilsier at dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk kan gis.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Magrit Kilen Støebner  
underdirektør  
Innsats, storbedrift  
Skatteetaten

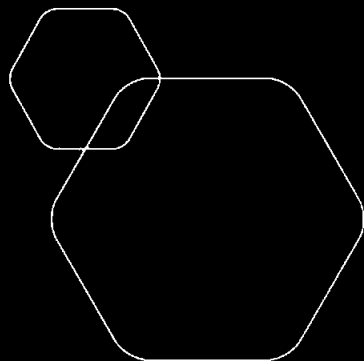
Robin Ingebrigtsen

*Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.*

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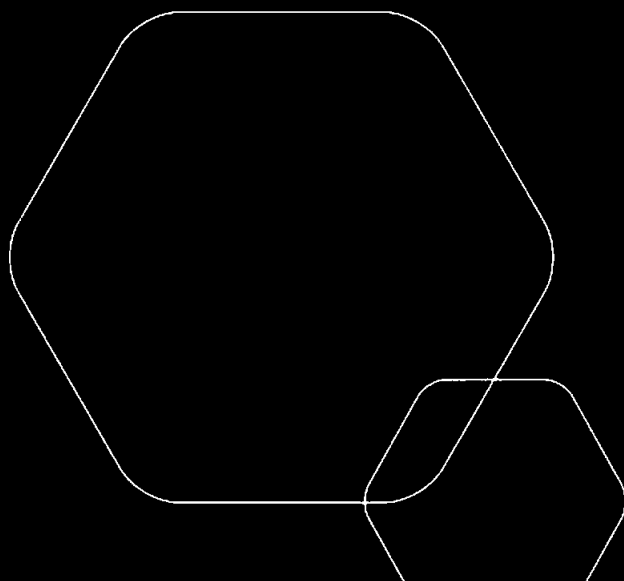


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# Annual Accounts 2024 Abbott Rapid Diagnostics AS

Annual report  
Income statement  
Balance sheet  
Cash flow statement  
Notes to the Accounts





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Abbott Rapid Diagnostics AS

## Annual Report 2024

### Overview of the business

Abbott Rapid Diagnostics AS is a supplier of diagnostics and medical devices to the health sector in Norway, and is a market leader in Point of Care testing. The company has an office in Oslo. Hagan Warehouse in Oslo serves customers across the Nordics.

The Board believes that the financial statements give a true and fair view of Abbott Rapid Diagnostics AS's assets, and liabilities, financial position and results.

### Continuing Operations

In accordance with the Accounting Act §3-3a, it is confirmed that the preconditions for continued operations are present. The assumption is based on profit forecasts for 2025 and 2026 as well as the company's long-term strategic forecasts for the years ahead. The company is in a sound financial position.

The company remained profitable in 2024. The company will monitor all activities of the economic situation and introduce all measures necessary to continue to deliver a profitable performance and growth in 2025.

### Equality

The company's goal is to be a workplace where there is full equality between women and men. It is desirable to have a balance between women and men in all functions and departments in Abbott Rapid Diagnostics AS. There shall be no discrimination based on sex when it comes to salaries, promotions and recruitment.

Of the company's 40 employees, 18 are women and 21 men, with one person preferring not to answer. The company has 3 women managers out of a total of 7 managers.

Employee surveys are conducted which seek to capture differences between the sexes. The company's working time arrangements follow the various functions and are independent of gender.

### Sustainability

Abbott Rapid Diagnostics AS is certified in Environmental Management System ISO 14001:2015. Electronics/battery reporting and special waste disposal is in accordance with current rules and regulations.



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Abbott Rapid Diagnostics AS

## Annual Report 2024

### Future Development

The company's operations have over time been characterized by holding a solid market leader position in a competitive marketplace. Competitive risk and price pressure poses risk of lower margins and sales growth. Abbott Rapid Diagnostics AS expects continued growth in earnings by achieving sales and profitability in 2025.

### Profit, Investments, Financing and Liquidity

The turnover in the company decreased from NOK 296.5 million in 2023 to NOK 236.9 million in 2024. The profit before tax expenses was a profit of NOK 14.5 million in 2024 against a profit before tax of NOK 10.7 million in 2023. The total investments which represents purchases of fixed assets by the company in 2024 were NOK 15.9 million.

The result in 2024 was characterized by lower sales due to decreased post pandemic market demand for Covid testing and exit of 3rd party products. Costs decreased in line with lower revenues, so overall the company continues to show a strong economic performance.

The company's liquidity as of 31.12.2024 was NOK 1.4 million. The company is part of the group's cash pooling account scheme with other Abbott companies in Norway. The company's financial position is good.

The total capital as of 31.12.2024 was NOK 147.0 million compared to NOK 238.4 million as of 31.12.2023. Equity was NOK 134.4 million, which is a decrease of NOK 79.8 million, as a result of the year's profit and the dividend paid to shareholders.

### Financial Risk

The company's principal financial risk is related to currency fluctuations. Cost of sales primarily consist of imported goods. The company has an active currency hedge policy and makes ongoing assessment of exposure. The company has the financial ability and liquidity to predict the fluctuations in results that such a policy entails.

The company's credit risk is well limited as the company has no dominant customers. The company considers liquidity to be good, and it has not been decided to introduce measures that change liquidity risk.



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Abbott Rapid Diagnostics AS

## Annual Report 2024

### Insurance Coverage

Abbott Rapid Diagnostics AS is a fully owned subsidiary, part of the Abbott Group and also their global insurance program. No local insurance policy for the board of directors of Abbott Rapid Diagnostics AS have been taken.

### Transparency Act Statement

Abbott Rapid Diagnostics AS is required to complete Transparency reporting and the published report can be found at <https://www.no.abbott>.

### Annual result and allocation of earnings:

The board proposes the following allocation of the company's profits.

Transferred to Retained Earnings: kr 11.236.002

Oslo, 19<sup>th</sup> June 2025

DocuSigned by:

**Berit Landsend-Holo**

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Berit Landsend Holo

Managing Director / Board  
Member

DocuSigned by:

**Björn Fredrik  
Anders  
Björnulfson**

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Björnulfson  
Chairperson

DocuSigned by:

**Oddvar Arne Vanberg**

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Oddvar

Vanberg Board  
Member



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<b>ABBOTT RAPID DIAGNOSTICS AS</b>			
<b>INCOME STATEMENT</b>			
<b>PERIOD 1 JANUARY TO 31 DECEMBER</b>			
<b>OPERATING INCOME AND OPERATING EXPENSES</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
Revenue	<b>1</b>	236 876 395	296 483 302
Other income		26 838 933	36 098 184
<b>Total income</b>		<b>263 715 328</b>	<b>332 581 486</b>
Raw materials and consumables used		170 905 442	212 658 045
Employee benefits expense	<b>2</b>	38 633,431	56 266 239
Depreciation and amortisation expenses	<b>3</b>	7 398 262	6 058 019
Other expenses		38 212 741	50 650 323
<b>Total expenses</b>		<b>255 149 876</b>	<b>325 632 626</b>
<b>Operating (loss) / profit</b>		<b>8 565 452</b>	<b>6 948 860</b>
<b>FINANCIAL INCOME AND EXPENSES</b>			
Interest income from group companies	<b>4</b>	5 608 746	3 900 788
Other financial income	<b>5</b>	5 516 496	12 162 202
Interest expense to group companies	<b>4</b>	(116)	(159)
Other financial expenses	<b>5</b>	(5 219 601)	(12 311 401)
<b>Net financial items</b>		<b>5 905 525</b>	<b>3 751 430</b>
Net (loss) / profit before tax		14 470 977	10 700 290
Income tax expense	<b>6</b>	3 234 975	2 376 015
<b>Net (loss) / profit</b>	<b>7</b>	<b>11 236 002</b>	<b>8 324 275</b>
<b>ATTRIBUTABLE TO</b>			
Other equity		11 236 002	8 324 275
<b>Total</b>		<b>11 236 002</b>	<b>8 324 275</b>



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<b>ABBOTT RAPID DIAGNOSTICS AS</b>			
<b>BALANCE SHEET AS AT 31 DECEMBER</b>			
<b>ASSETS</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
<b>NON-CURRENT ASSETS</b>			
Deferred tax benefit	<b>6</b>	1 716 063	4 951 038
<b>INTANGIBLE ASSETS</b>			
<b>PROPERTY, PLANT AND EQUIPMENT</b>			
Equipment and other movables	<b>3</b>	25 886 961	22 924 497
<b>Total property, plant and equipment</b>		<b>25 886 961</b>	<b>22 924 497</b>
<b>NON-CURRENT FINANCIAL ASSETS</b>			
<b>Total non-current assets</b>		<b>27 603 024</b>	<b>27 875 535</b>
<b>CURRENT ASSETS</b>			
Inventories	<b>8</b>	34 578 629	34 504 674
<b>DEBTORS</b>			
Accounts receivables		12 246 926	10 159 846
Other short-term receivables		331 908	1 487 828
Receivables from group companies	<b>9</b>	70 832 128	161 738 613
<b>Total receivables</b>		<b>83 410 962</b>	<b>173 386 287</b>
<b>INVESTMENTS</b>			
Cash and cash equivalents	<b>10</b>	1 403 136	2 599 410
<b>Total current assets</b>		<b>119 392 727</b>	<b>210 490 371</b>
<b>Total assets</b>		<b>146 995 751</b>	<b>238 365 906</b>

ABBOTT RAPID DIAGNOSTICS AS


PAGE 2



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<b>ABBOTT RAPID DIAGNOSTICS AS</b>			
<b>BALANCE SHEET AS AT 31 DECEMBER</b>			
<b>EQUITY AND LIABILITIES</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
<b>EQUITY</b>			
<b>PAID-IN CAPITAL</b>			
Share Capital	12	8 455 573	8 455 573
<b>Total paid up equity</b>		<b>8 455 573</b>	<b>8 455 573</b>
<b>EARNED CAPITAL</b>			
Retained earnings		125 923 080	205 687 078
<b>Total retained earnings</b>		<b>125 923 080</b>	<b>205 687 078</b>
<b>Total equity</b>	7	<b>134 378 653</b>	<b>214 142 651</b>
<b>LIABILITIES</b>			
<b>PROVISIONS</b>			
<b>OTHER NON-CURRENT LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade payables		4 068 716	6 186 175
Tax payable	6	0	5 762 710
Public duties payable		4 056 467	6 915 579
Other current liabilities		4 491 915	5 358 791
<b>Total current liabilities</b>		<b>12 617 098</b>	<b>24 223 255</b>
<b>Total liabilities</b>		<b>12 617 098</b>	<b>24 223 255</b>
<b>Total equity and liabilities</b>		<b>146 995 751</b>	<b>238 365 906</b>

19.06.2025  
The board of Abbott Rapid  
Diagnostics AS

<p>DocuSigned by:  Björn Fredrik Anders Björnulfson Chairman of the Board</p>	<p>DocuSigned by: Oddvar Arne Vanberg Oddvar Arne Vanberg Board Member</p>	<p>DocuSigned by: Berit Landsend-Holo Berit Landsend-Holo Board Member/General Manager</p>
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ABBOTT RAPID DIAGNOSTICS AS PAGE 3



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<b>INDIRECT CASH FLOW</b>			
<b>ABBOTT RAPID DIAGNOSTICS AS</b>			
	<b>Note</b>	<b>2024</b>	<b>2023</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit/loss before tax		14 470 977	10 700 290
Taxation paid		(5 762 710)	(12 384 951)
Ordinary depreciation		7 398 262	6 058 019
Change in inventory		(73,955)	48 495 539
Change in accounts receivable		(2,087,080)	12 554 139
Change in accounts payable		(2 117 459)	(14 434 048)
Change in other accrual items		(2 570 068)	(6 704 854)
<b>Net cash flows from operating activities</b>		<b>9 257 967</b>	<b>44 284 134</b>
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES</b>			
Net cash flows relating to tangible assets		(10 360 726)	(10 718 389)
<b>Net cash flows from investment activities</b>		<b>(10 360 726)</b>	<b>(10 718 389)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of current liabilities		0	(54 804 780)
Payment of Group contributions		90 906 485	21 259 202
Dividends paid		(91 000 000)	0
<b>Net cash flows from financing activities</b>		<b>(93 515)</b>	<b>(33 545 578)</b>
Net change in cash and cash equivalents		(1 196 274)	20 167
Cash and cash equivalents at the start of the period		2 599 410	2 579 243
<b>Cash and cash equivalents at the end of the period</b>		<b>1 403 136</b>	<b>2 599 410</b>



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## Abbott Rapid Diagnostics AS

### Notes to the Financial Statements 31 December 2024

#### Accounting Policies

The annual accounts have been prepared in conformity with the provisions of the Accounting Act and good accounting practice.

#### USE OF ESTIMATES

In the preparation of the annual accounts estimates and assumptions have been made that have affected the profit and loss account and the valuation of assets and liabilities, and uncertain assets and liabilities on the balance sheet date in accordance with generally accepted accounting practice. Areas which to a large extent contain such subjective evaluations, a high degree of complexity, or areas where the assumptions and estimates are material for the annual accounts, are described in the notes.

#### REVENUES

Income from the sale of goods is recognised when the risks and rewards have transferred to the customer in-line with contractual terms. Services are posted as income as they are delivered. Income from the sale of services is posted to the profit and loss account in line with the project's degree of completion, when the outcome of the transaction can be estimated in a reliable manner. When the transaction's outcome cannot be estimated reliably, only income corresponding to a projects' incurred costs can be posted as revenue. At the time when it is identified that the project will give a negative result, the estimated loss on the contract is posted in full to the profit and loss account.

#### 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. The net deferred tax receivable is entered on the balance sheet to the extent that it is likely that it can be utilised.

#### CLASSIFICATION AND VALUATION OF FIXED ASSETS

Fixed assets consist of assets intended for long-term ownership and use. Fixed assets are valued at acquisition cost less depreciation and write-downs. Long-term liabilities are entered on the balance sheet at the nominal amount at the time of the transaction.

Plant and equipment is capitalised and appreciated over the economic lifetime of the asset. Significant items of plant and equipment that consist of several material components with different lifetimes are broken down in order to establish different depreciation periods for the different components. Direct maintenance of plant and equipment is expensed on an ongoing basis under operating costs, while additions or improvements are added to the asset's cost price and depreciated in line with the asset. Plant and equipment is written down to the recoverable amount in the event of a fall in value that is not expected to be temporary. The recoverable amount is the higher of the net sales value and the value in use. Value in use is the present value of future cash flows related to the asset. The write-down is reversed when the basis for the write-down is no longer present.

#### CLASSIFICATION AND VALUATION OF CURRENT ASSETS

Current assets and short-term liabilities consist normally of items that fall due for payment within one year of the balance sheet date, as well as items related to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value. Short-term liabilities are entered on the balance sheet at the nominal amount at the time of the transaction.



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## Abbott Rapid Diagnostics AS

### Notes to the Financial Statements 31 December 2024

#### INVENTORY

Inventory is valued at the lower of acquisition cost and net sale value. Sale value is the estimated sale price in ordinary operations after deduction of estimated necessary expenses for completing the sale.

Acquisition cost includes expenses incurred in acquiring goods and costs necessary to bring the goods to the present position and are attributed using the FIFO principle.

#### 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. In addition an unspecified provision is made to cover expected losses on claims in respect of customer receivables.

#### CASH FLOW STATEMENT

The cash flow statement has been prepared using the indirect method. Cash and cash equivalents consist of cash, bank deposits and other short-term, liquid investments.

#### Note 1 Sales revenue

	2024	2023
Norway	116 922 406	179 567 006
Europe	119 953 989	116 916 296
<b>Total</b>	<b>236 876 395</b>	<b>296 483 302</b>

#### Note 2 Salary costs and benefits, remuneration to the chief executive, board and auditor

##### Salary Costs

	2024	2023
Salaries	30 995 162	42 546 385
Employment tax	5 255 978	7 474 615
Pension costs	1 642 465	1 816 115
Other benefits	739 826	4 429 124
<b>Total</b>	<b>38 633 431</b>	<b>56 266 239</b>

Average number of employees in 2024: 38 (2023: 57).

##### Payroll and benefits for senior executives:

	CEO	Board Members	Total
Salaries	2 049 640	1 652 202	3 701 842
Pension expenses	109 097	99 858	208 955
Other compensations	208 972	199 034	408 006
Restricted stock units	475 778	100 465	576 243
<b>Total</b>	<b>2 843 487</b>	<b>2 051 559</b>	<b>4 895 046</b>

##### 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.





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## Abbott Rapid Diagnostics AS

### Notes to the Financial Statements 31 December 2024

#### Note 4 Related party transactions

The following internal transactions have taken place in 2024:

	<b>2024</b>	<b>2023</b>
Sale of goods	123 719 131	126 296 903
Sales of services	26 838 933	36 098 184
Purchase of goods	126 453 797	127 048 323
Purchase of services	86 666	108 715
Interest costs	116	159
Interest income	5 608 746	3 900 788

#### Note 5 Financial market risk

	<b>2024</b>	<b>2023</b>
Realised and unrealised currency gain and hedges	(5 212 269)	(12 010 407)
Realised and unrealised loss of currency and hedges	5 134 362	12 157 062
<b>Total gain/(loss)</b>	<b>77 907</b>	<b>146 655</b>

Currency fluctuations represent both direct and an indirect financial risk for the company. Inventory stock is mostly imported goods. The corporation has an active currency hedge policy, and makes ongoing assessment of exposure.

The credit risk of the company is limited due to no dominating customers.

The liquidity of the company is good, and no measure is decided in order to change the liquidity risk.



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## Abbott Rapid Diagnostics AS

### Notes to the Financial Statements 31 December 2024

#### Note 6 Tax

<b>This year's tax expense</b>	<b>2024</b>	<b>2023</b>
Entered tax on ordinary profit/loss:		
Payable tax	-	5 762 710
Changes in deferred tax assets	3 234 975	(3 386 695)
<b>Tax expense on ordinary profit/loss</b>	<b>3 234 975</b>	<b>2 376 015</b>
Taxable income:		
Result before tax	14 470 977	10 700 290
Permanent differences	233 456	99 778
Changes in temporary differences	(22 723 648)	15 394 069
<b>Taxable income</b>	<b>(8 019 215)</b>	<b>26 194 137</b>
Payable tax in the balance:		
Payable tax on this year's result	-	5 762 710
Owing assessed tax from previous years	-	-
<b>Total payable tax in the balance</b>	<b>-</b>	<b>5 762 710</b>
Calculation of effective tax rate Profit before tax	14 470 977	10 700 290
Calculated tax on profit before tax	3 234 975	2 376 015
<b>Total</b>	<b>3 234 975</b>	<b>2 376 015</b>
Effective tax rate	22,4 %	22,2 %

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

	<b>2024</b>	<b>2023</b>	<b>Difference</b>
Tangible assets	1 108 434	2 674 359	(1 655 925)
Stock	(627 974)	(25 106 272)	24 478 298
Accounts receivable	(14 500)	(115 100)	100 600
Allocations and more	(157 301)	42 294	(199 325)
<b>Total</b>	<b>218 929</b>	<b>(22 504 719)</b>	<b>22 723 648</b>
Carried Forward Loss	(8 019 215)	-	(8 019 215)
<b>Basis for deferred tax</b>	<b>(7 800 286)</b>	<b>(22 504 719)</b>	<b>14 704 433</b>
<b>Deferred tax (22 %)</b>	<b>(1 716 063)</b>	<b>(4 951 038)</b>	<b>3 234 975</b>



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## Abbott Rapid Diagnostics AS

### Notes to the Financial Statements 31 December 2024

#### Note 7 Equity capital

	Share capital	Own shares	Retained earnings	Total
As at 31.12.2023	8 460 654	(5 081)	205 687 078	214 142 651
<b>As at 01.01.2024</b>	<b>8 460 654</b>	<b>(5 081)</b>	<b>205 687 078</b>	<b>214 142 651</b>
Dividends			(91 000 000)	(91 000 000)
Profit of the year			11 236 002	11 236 002
<b>As at 31.12.2024</b>	<b>8 460 654</b>	<b>(5 081)</b>	<b>125 923 080</b>	<b>134 378 653</b>

During 2024, the Company paid dividends of NOK 91 000 000 to its equity shareholders. This represents a payment of NOK 16,13 per share.

#### Note 8 Inventory

Stocks	2024	2023
Inventory stock	35 206 604	59 610 946
Obsolescence	(627 975)	(25 106 273)
<b>Total stocks</b>	<b>34 578 629</b>	<b>34 504 674</b>

#### Note 9 Inter-company transactions between companies in the same group

Receivables	2024	2023
Current intercompany receivables	70 832 128	161 738 613
<b>Total</b>	<b>70 832 128</b>	<b>161 738 613</b>

The company is a part of Abbott Laboratories group cash pool. This means that all participating companies withdrawals and deposits are netted against each other and credit granted is calculated against the netted balance. All participants are jointly responsible for the group liabilities to the bank, this includes credit limit, interests and fees. Liability is limited according to the Norwegian Companies Act §1-4 and §8-7.

As at 31 December 2024 Abbott Rapid Diagnostics AS has NOK 29 194 068 in the Group cash pool. This is included in the receivables intercompany amount.

#### Note 10 Bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 1 403 136.



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## Abbott Rapid Diagnostics AS

### Notes to the Financial Statements 31 December 2024

#### Note 11 Pillar Two

In December 2021, the Organization for Economic Co-operation and Development (OECD) issued model rules for a new global minimum tax framework ("Pillar Two"), and various governments around the world have issued, or are in the process of issuing, legislation modelled on the OECD Pillar Two rules. Abbott Rapid Diagnostics AS is part of a multinational group of companies that operate in jurisdictions that have enacted Pillar Two legislation (the, "Group").

Pillar Two legislation was enacted in Norway, the jurisdiction in which the company is tax resident, and has come into effect for fiscal years beginning 1 January 2024. The Group has performed an assessment of the Group's Pillar Two tax liability and has determined that Abbott Rapid Diagnostics AS is not liable for additional taxes under Pillar Two.

Abbott Rapid Diagnostics AS applies the exception for recognising and disclosing information about deferred tax assets and liabilities related to Pillar Two income taxes, as provided in the Accounting Act.

#### Note 12 Share capital, shareholders etc.

The share capital in Abbott Rapid Diagnostics AS as at 31.12.24 consists of:

	Number	Face value	Posted
Ordinary shares	5 640 436	1,50	8 460 654
<b>Total</b>	<b>5 640 436</b>	<b>1,50</b>	<b>8 460 654</b>

All shares give the same rights in the company.

#### Ownership structure:

	Ordinary shares
Axis Shield AS	5 637 049
Abbott Rapid Diagnostics AS (own shares)	3 387
<b>Total</b>	<b>5 640 436</b>

The global ultimate parent is Abbott Laboratories inc.

Abbott Laboratories inc prepares consolidated financial statement where Abbott Rapid Diagnostics AS is included.

The consolidated financial statement can be provided by Abbott Laboratories with the address:

Abbott Laboratories inc  
100 Abbott Park Road  
Abbott Park, Illinois 60064-3500  
USA



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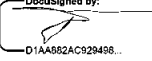
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Medlemmer av Den norske Revisorforening

To the Annual Shareholders' Meeting of Abbott Rapid Diagnostics AS

## INDEPENDENT AUDITOR'S REPORT

### Opinion

We have audited the financial statements of Abbott Rapid Diagnostics AS (the Company), which comprise the balance sheet as at 31 December 2024, 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 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 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)* (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.

### Other information

The Board of Directors and the Managing Director (management) are responsible for the information in the Board of Directors' report. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

In connection with our audit of the financial statements, our responsibility is to read the information in the Board of Directors' report. The purpose is to consider if there is material inconsistency between the information in the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or otherwise the information in the Board of Directors' report otherwise appears to be materially misstated. We are required to report if there is a material misstatement in the Board of Directors' report. We have nothing to report in this regard.

Based on our knowledge obtained in the audit, it is our opinion that the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable statutory requirements.



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### 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.

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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.

Oslo, Norway, 2<sup>st</sup> July 2025  
ERNST & YOUNG AS

*The auditor's report is signed electronically*

Terje Havn  
State Authorised Public Accountant (Norway)

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## Havn, Terje

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På vegne av: Ernst & Young AS

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