



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer:	922 093 032
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	LION BIDCO AS
Forretningsadresse:	c/o Signicat AS Beddingen 16 7042 TRONDHEIM

### Regnskapsår

Årsregnskapets periode:	01.01.2022 - 31.12.2022
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### Konsern

Morselskap i konsern:	Nei
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### Regnskapsregler

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

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet:	louise.rem@signicat.com
Dato for fastsettelse av årsregnskapet:	25.09.2023

### 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, 28.07.2024



## Resultatregnskap

Beløp i: NOK	Note	2022	2021
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Annen driftskostnad	2	449 538	466 809
<b>Sum kostnader</b>		<b>449 538</b>	<b>466 809</b>
<b>Driftsresultat</b>		<b>-449 538</b>	<b>-466 809</b>
Rentekostnad til foretak i samme konsern		612	
<b>Sum finanskostnader</b>		<b>612</b>	
<b>Netto finans</b>		<b>-612</b>	
<b>Ordinært resultat før skattekostnad</b>		<b>-450 150</b>	<b>-466 809</b>
Skattekostnad på ordinært resultat	3	-99 033	-102 697
<b>Ordinært resultat etter skattekostnad</b>		<b>-351 117</b>	<b>-364 112</b>
<b>Årsresultat</b>		<b>-351 117</b>	<b>-364 112</b>
<b>Overføringer og disponeringer</b>			
Overføring til/fra fond		-351 117	-364 112
<b>Sum overføringer og disponeringer</b>		<b>-351 117</b>	<b>-364 112</b>



### Balanse

Beløp i: NOK	Note	2022	2021
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	3	423 414	324 381
<b>Sum immaterielle eiendeler</b>		<b>423 414</b>	<b>324 381</b>
<b>Finansielle anleggsmidler</b>			
Investering i annet foretak i samme konsern	4	3 421 739 403	2 741 960 771
<b>Sum finansielle anleggsmidler</b>		<b>3 421 739 403</b>	<b>2 741 960 771</b>
<b>Sum anleggsmidler</b>		<b>3 422 162 817</b>	<b>2 742 285 152</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Andre fordringer		1 183 020	1 546 304
Konsernfordringer	5	21 110	2 148
<b>Sum fordringer</b>		<b>1 204 130</b>	<b>1 548 452</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende		70 204	71 058
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>70 204</b>	<b>71 058</b>
<b>Sum omløpsmidler</b>		<b>1 274 334</b>	<b>1 619 510</b>
<b>SUM EIENDELER</b>		<b>3 423 437 151</b>	<b>2 743 904 662</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Selskapskapital	6	3 881 634	3 201 857
Overkurs	6	3 387 034 472	2 708 286 734
<b>Sum innskutt egenkapital</b>		<b>3 390 916 106</b>	<b>2 711 488 591</b>



### Balanse

Beløp i: NOK	Note	2022	2021
<b>Sum egenkapital</b>		<b>3 390 916 106</b>	<b>2 711 488 591</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
<b>Annen langsiktig gjeld</b>			
Langsiktig konserngjeld	5	100 612	
Øvrig langsiktig gjeld	7	32 048 571	32 048 571
<b>Sum annen langsiktig gjeld</b>		<b>32 149 183</b>	<b>32 048 571</b>
<b>Sum langsiktig gjeld</b>		<b>32 149 183</b>	<b>32 048 571</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		4 362	
Kortsiktig konserngjeld		367 500	367 500
<b>Sum kortsiktig gjeld</b>		<b>371 862</b>	<b>367 500</b>
<b>Sum gjeld</b>		<b>32 521 045</b>	<b>32 416 071</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>3 423 437 151</b>	<b>2 743 904 662</b>



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To the General Meeting of Lion BidCo AS

## Independent Auditor's Report

### Opinion

We have audited the financial statements of Lion BidCo AS (the Company), which comprise the balance sheet as at 31 December 2022, the income statement and cash flow statement 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 2022, and its financial performance and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' 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 Matters

The Company's financial statements have been submitted after the expiry of the statutory time limit for preparation of financial statements.

### Other Information

The Board of Directors (management) is responsible for the information in the Board of Directors' report. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. 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 Board of Directors' report. The purpose is to consider if there is material inconsistency between the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or whether 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.

### Offices in:

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Drammen	Kristiansand	Straume	

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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.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

#### Auditor's Responsibilities for the Audit of the Financial Statements

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

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, 25 September 2023  
KPMG AS

Gunnar Sotnakk  
*State Authorised Public Accountant*  
(This document is signed electronically)

Pemso Dokumentnøkkel: EEGV-X2.OMD-NITKO-JGOHY-10100-H7Z1B



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## Gunnar Sotnakk

Statsautorisert revisor

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# Annual Report 2022 Lion Bidco AS

**Revenue statement**  
**Balance sheet**  
**Cash flows**  
**Notes to the Accounts**

**Org.no.: 922 093 032**



<b>Revenue statement</b>			
<b>Lion Bidco AS</b>			
<b>Operating income and operating expenses</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
Other expenses	2	449 538	466 809
<b>Total expenses</b>		<b>449 538</b>	<b>466 809</b>
<b>Operating profit</b>		<b>-449 538</b>	<b>-466 809</b>
<b>Financial income and expenses</b>			
Interest expense to group companies		612	0
<b>Net financial items</b>		<b>-612</b>	<b>0</b>
Net profit before tax		-450 150	-466 809
Income tax expense	3	-99 033	-102 697
<b>Net profit after tax</b>		<b>-351 117</b>	<b>-364 112</b>
<b>Net profit or loss</b>	<b>6</b>	<b>-351 117</b>	<b>-364 112</b>
<b>Attributable to</b>			
Transferred from share premium	6	-351 117	-364 112
<b>Total</b>		<b>351 117</b>	<b>364 112</b>

Lion Bidco AS Side 2



<b>Balance sheet</b>			
<b>Lion Bidco AS</b>			
<b>Assets</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>Non-current assets</b>			
<b>Intangible assets</b>			
Deferred tax assets	3	423 414	324 381
<b>Total intangible assets</b>		<b>423 414</b>	<b>324 381</b>
<b>Non-current financial assets</b>			
Investments in other group companies	4	3 421 739 403	2 741 960 771
<b>Total non-current financial assets</b>		<b>3 421 739 403</b>	<b>2 741 960 771</b>
<b>Total non-current assets</b>		<b>3 422 162 817</b>	<b>2 742 285 152</b>
<b>Current assets</b>			
<b>Debtors</b>			
Other short-term receivables		1 183 020	1 546 304
Receivables from group companies	5	21 110	2 148
<b>Total receivables</b>		<b>1 204 130</b>	<b>1 548 452</b>
Cash and cash equivalents		70 204	71 058
<b>Total current assets</b>		<b>1 274 334</b>	<b>1 619 511</b>
<b>Total assets</b>		<b>3 423 437 151</b>	<b>2 743 904 662</b>



<b>Balance sheet</b>			
<b>Lion Bidco AS</b>			
<b>Equity and liabilities</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>Equity</b>			
<b>Paid-in capital</b>			
Share capital	6	3 881 634	3 201 857
Share premium reserve	6	3 387 034 472	2 708 286 734
<b>Total paid-up equity</b>		<b>3 390 916 106</b>	<b>2 711 488 591</b>
<b>Total equity</b>		<b>3 390 916 106</b>	<b>2 711 488 591</b>
<b>Liabilities</b>			
<b>Other non-current liabilities</b>			
Non-current liabilities to group companies	5	100 612	0
Other non-current liabilities	7	32 048 571	32 048 571
<b>Total non-current liabilities</b>		<b>32 149 183</b>	<b>32 048 571</b>
<b>Current liabilities</b>			
Trade payables		4 362	0
Liabilities to group companies	5	367 500	367 500
<b>Total current liabilities</b>		<b>371 862</b>	<b>367 500</b>
<b>Total liabilities</b>		<b>32 521 045</b>	<b>32 416 071</b>
<b>Total equity and liabilities</b>		<b>3 423 437 151</b>	<b>2 743 904 662</b>
Trondheim, , 22.09.2023 The board of Lion Bidco AS			
<u>Johan Olof Tjärnberg</u> chairman of the board	<u>Rolf Ernst Torsøe</u> member of the board	<u>Sara Elisabeth Berg</u> member of the board	
<u>Carl Robin Kirchmann</u> member of the board		<u>Jørgen Hjorth Blystad</u> member of the board	
<b>Lion Bidco AS</b>		<b>Page 4</b>	



<b>Lion BidCo AS</b>		
<b>Cash flow analysis</b>		
	<b>2022</b>	<b>2021</b>
<b>Cash flow from operating activities</b>		
Profit and loss before taxes	- 450 150 -	466 809
Paid taxes for the period	-	-
Changes in short term receivables/trade payables	- 14 600	20 855
Changes in other accrual items	463 896	464 407
Net cash flow from operating activities	- 854	18 453
<b>Cash flow from investment activities</b>		
Payments in connection with investment in subsidiaries	- 679 778 632 -	826 829 484
Net cash flow from investment activities	- 679 778 632 -	826 829 484
<b>Cash flow from financing activities</b>		
Payments of equity	679 778 632	826 829 484
Net cash flow from finance activities	679 778 632	826 829 484
Net changes in cash and cash equivalents	- 854	18 453
Cash and cash equivalents as of 01.01.2022	71 058	52 605
<b>Cash and cash equivalents as of 31.12.2022</b>	<b>70 204</b>	<b>71 058</b>



## Note 1 Accounting principles

The annual account, consisting of P/L account, balance sheet, cash flow analysis and disclosure notes have been prepared in conformity with the Companies Act, Norwegian Accounting Act and Good accounting practice for medium size companies in Norway as of 31.12.2022.

### Tax

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

### Classification and valuation of balance items

Assets/liabilities items that fall due for payment within one year of the balance sheet date, is classified as short term assets/liabilities. Valuation of short term assets/liabilities is based on lowest/highest value of cost and fair value. For short term assets is presented as nominal value with allowance of any expected loss.

### Shares in subsidiaries

Investments in subsidiaries are valued to the lowest of cost price and market value. Calculation of profit/loss is performed in connection with sale of the shares

### Group accounts

BidCo AS is a subgroup of Lion TopCo AS and is excepted from requirement to prepare group accounts according to Norwegian Accounting Act § 3-7. Group Accounts for Lion TopCo AS is available at the business address in Trondheim.

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## Note 2 Payroll/remuneration

The company has no employees during fiscal year.

Remuneration to auditor is NOK 40 000 for ordinary audit and NOK 40 500 for other services.

## Note 3 Tax

<b>This year's tax expense</b>	<b>2022</b>	<b>2021</b>
Change in deferred tax	-99 033	-102 697
<b>Total tax charge</b>	<b>-99 033</b>	<b>-102 697</b>
<b>Calculation of the tax base for the year</b>	<b>2022</b>	<b>2021</b>
Result before tax	-450 150	-466 809
<b>The year's tax base</b>	<b>-450 150</b>	<b>-466 809</b>
<b>Payable tax in the balance:</b>	<b>2022</b>	<b>2021</b>
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>



<b>Overview of temporary differences:</b>	<b>2022</b>	<b>2021</b>	<b>Difference</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Accumulated loss to be carried forward	-1 924 610	-1 474 460	450 150
<b>Total</b>	<b>-1 924 610</b>	<b>-1 474 460</b>	<b>450 150</b>
<b>Deferred tax assets (22 %)</b>	<b>-423 414</b>	<b>-324 381</b>	<b>99 033</b>

<b>Explanation as to why the tax charge for the year does not amount to 22 % of the result before tax:</b>	<b>2022</b>	<b>2021</b>
Result before tax	-450 150	-466 809
22 % tax on the result before tax	-99 033	-102 698
<b>Calculated tax charge</b>	<b>-99 033</b>	<b>-102 698</b>
Effective tax rate	22,0 %	22,0 %

#### Note 4 Financial assets

The company is owning 100% of the shares and has 100% of the votes in Signicat AS, with main office in Trondheim.

Following information can be given related to Signicat AS as of 31.12.22:

	<b>Equity</b>	<b>Result for 2022</b>	<b>Booked value</b>
<b>Shares in Signicat AS</b>	<b>1 866 158 000</b>	<b>-53 553 000</b>	<b>3 421 739 000</b>

Lion BidCo AS is a part of the Lion company structure where the company Lion TopCo AS is the top company in the group structure in Norway. Lion TopCo AS is preparing Group Accounts where Lion BidCo AS and Signicat AS are included. Of this reason it is not prepared an own Group Accounts for Lion BidCo AS. The Group Accounts for Lion TopCo AS can be delivered by contacting the main office for the company.

#### Note 5 Inter-company items between companies in the same group etc.

	<b>2022</b>	<b>2021</b>
Loan from Lion MidCo AS	-468 112	-367 500
Receivables to Signicat AS	21 110	2 148
<b>Total</b>	<b>-447 002</b>	<b>-365 352</b>



## Note 6 Equity and share holders information

	Share capital	Premium on shares	Total
Equity per 01.01.22	3 201 857	2 708 286 734	2 711 488 591
Capital increase in 2022	679 777	679 098 855	679 778 632
Annual result	0	-351 117	-351 117
Equity per 31.12.22	3 881 634	3 387 034 472	3 390 916 106

	Number of shares	Nominal value	Share capital
Status per 31.12.22	3 881 634	1,00	3 881 634

It is one share holder per 31.12.2022:

	Number of shares	Ownership in %	Entitled to vote
Lion MidCo AS	3 881 634	100%	100%

## Note 7 Other long term debt

Other long term debt consist of qualified liability to earlier owners of Signicat AS i connection with the purchase of shares in Signicat AS. the liability is released by fulfilment of certain criteries. it seems to be possible that these criteries will be reached.

The total qualified liability is booked with NOK 32 048 571.



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## Lion Bidco AS

### Board of directors report 2022



### **The company's operations**

The company's main activities include management of the investment in Signicat AS, which is 100% owned. The company is located in Trondheim.

#### **Operations**

The company had no operating income in 2022 as all operations are in underlying subsidiaries.

The annual loss after tax was for 2022 - NOK 351,117, compared with a loss of - NOK 364,112 for 2021.

The annual accounts for 2022 are presented under the assumption of going concern. The board considers the outlook for the ongoing operations of the company together with underlying companies to be positive and that they are well positioned for growth and solid profits. The financial position is good.

#### **Financial risk**

The company's exposure to operational financial risks in the subsidiaries is a function of market trends, credit risk with customers, liquidity position and currency risk. The overall market trends are mainly in favor of the company. Expansion into new geographic markets, however, constitutes a financial risk, which is closely monitored by management and the board. The exposure linked to credit risk with customers is limited as our customer portfolio has a high concentration of companies with a high credit rating. The financial risk associated with the company's liquidity position is also mainly related to expansion in new geographical markets. This expansion is also closely monitored by both management and the Board. Signicat AS has extensive transactions in foreign currency and is therefore exposed to currency risk. However, the currency risk is limited given the positive balance between income and expenditure incurred in different currencies.

#### **Research and development**

The company has no research and development activities in 2022.

#### **Work environment**

Lion Bidco AS has no employees and consequently has no policy for increasing the proportion of women in management.

#### **External environment**

The company is a holding company with investment activities as its main activity. The company's activity thus does not affect the external environment through its activity.

#### **Equality**

Through 2022, the composition of the board has been assessed as balanced with regard to gender. The board consists of one woman and four men.

#### **Events after the balance sheet date and future outlook**

No events have occurred that have a negative impact on the company's operations or financial position after the balance sheet date 31/12/2022.

The board's expectations for 2023 are in line with 2022.



**Annual result**

The board considers that the presented annual accounts give a true and fair view of the operations for 2022 and of the financial position as at 31 December 2022.

The board proposes that the annual profit for 2022 of NOK -351,117 be settled against the share premium.

Trondheim, 25.09.2023

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Johan Olof Tjærnberg  
Chairman of the Board

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Rolf Ernst Torsøe  
Board Member

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Carl Robin Kirchmann  
Board Member

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Jørgen Hjort Blystad  
Board Member

-----  
Sara Elisabeth Berg  
Board Member



Skatteetaten

Vår dato  
20.07.2022

Din/Deres dato  
30.06.2022

Saksbehandler  
Vibeke Horne

800 80 000  
Skatteetaten.no

Din/Deres referanse  
AR496588721

Telefon  
90518192

Org.nr  
974761076

Vår referanse  
2022/5630200

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

LION BIDCO AS  
c/o Signicat AS  
7454 TRONDHEIM

Att. Marit Mogstad

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Lion BidCo AS, org.nr. 922 093 032

Vi viser til deres brev av 30. juni 2022 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Lion BidCo AS.

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

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

### Bakgrunn

Lion BidCo AS er eid av et norsk selskap og er en del av et konsern. Selskapet driver investeringsvirksomhet hvor de, i den forbindelse, direkte eller indirekte, eier eller forvalter aksjer og andre verdipapirer, samt driver tilhørende virksomhet.

Engelsk er konsernets arbeidsspråk. Selskapet henvender det seg til et profesjonelt marked som behersker engelsk. Selskapet har utenlandsk styreleder og to av styremedlemmene er ikke norske.

### Skattekontorets vurdering

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

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

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig



prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet er eid av et norsk selskap og er en del av et konsern. Videre er det vektlagt at selskapet driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne  
rådgiver  
Brukerdialog, brukerkontakt  
Skatteetaten

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