



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 929 047 915  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: PANTHER BIDCO AS  
Forretningsadresse: Kjøita 37  
4630 KRISTIANSAND S

### Regnskapsår

Årsregnskapets periode: 01.03.2022 - 31.12.2022

### Konsern

Morselskap i konsern: Ja  
Konsernregnskap lagt ved: 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: Tom Scharning  
Dato for fastsettelse av årsregnskapet: 30.06.2023

### 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, 11.07.2024



### Resultatregnskap

Beløp i: NOK	Note	2022	2021
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Other expenses		56 915	
<b>Sum kostnader</b>		<b>56 915</b>	
<b>Driftsresultat</b>		<b>-56 915</b>	
<b>Finansinntekter og finanskostnader</b>			
Income from subsidiaries		32 566 161	
<b>Sum finansinntekter</b>		<b>32 566 161</b>	
Annen rentekostnad	2	17 296 675	
<b>Sum finanskostnader</b>		<b>17 296 675</b>	
<b>Netto finans</b>		<b>15 269 486</b>	
<b>Ordinært resultat før skattekostnad</b>		<b>15 212 571</b>	<b>0</b>
Income tax expense	3	3 346 765	
<b>Ordinært resultat etter skattekostnad</b>		<b>11 865 806</b>	<b>0</b>
<b>Årsresultat</b>	4	<b>11 865 806</b>	<b>0</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>11 865 806</b>	
<b>Totalresultat</b>		<b>11 865 806</b>	
<b>Overføringer og disponeringer</b>			
Konsernbidrag		335 802	
Other equity		11 530 004	
<b>Sum overføringer og disponeringer</b>		<b>11 865 806</b>	



### Balanse

Beløp i: NOK	Note	2022	2021
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	3		
<b>Finansielle anleggsmidler</b>			
Investering i datterselskap	5	813 359 381	
Investering i annet foretak i samme konsern	5		
<b>Sum finansielle anleggsmidler</b>		<b>813 359 381</b>	
<b>Sum anleggsmidler</b>		<b>813 359 381</b>	<b>0</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Konsernfordringer	6	32 566 161	
<b>Sum fordringer</b>		<b>32 566 161</b>	
<b>Investeringer</b>			
Aksjer og andeler i foretak i samme konsern	5		
<b>Sum omløpsmidler</b>		<b>32 566 161</b>	<b>0</b>
<b>SUM EIENDELER</b>		<b>845 925 542</b>	<b>0</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	7	4 574 890	
Beholdning av egne aksjer	7		
Overkurs		449 944 970	
<b>Sum innskutt egenkapital</b>		<b>454 519 860</b>	



## Balanse

Beløp i: NOK	Note	2022	2021
<b>Opptjent egenkapital</b>			
Other equity		11 530 004	
<b>Sum opptjent egenkapital</b>		<b>11 530 004</b>	
<b>Sum egenkapital</b>	4	<b>466 049 864</b>	<b>0</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	3	3 252 052	
<b>Sum avsetninger for forpliktelser</b>		<b>3 252 052</b>	
<b>Annen langsiktig gjeld</b>			
Konvertible lån	2		
Obligasjonslån	2		
Gjeld til kredittinstitusjoner	2		
Other non-current liabilities	2	345 217 944	
<b>Sum annen langsiktig gjeld</b>		<b>345 217 944</b>	
<b>Sum langsiktig gjeld</b>		<b>348 469 996</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Tax payable	3		
Kortsiktig konserngjeld	6	9 321 562	
Other short term liabilities	5	22 084 120	
<b>Sum kortsiktig gjeld</b>		<b>31 405 682</b>	
<b>Sum gjeld</b>		<b>379 875 678</b>	<b>0</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>845 925 542</b>	<b>0</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 710842

#### Enheten

Organisasjonsnummer: 929 047 915  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: PANTHER BIDCO AS  
Forretningsadresse: Kjøita 37  
4630 KRISTIANSAND S

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Benyttet ved utarbeidelsen av  
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Tom Scharning  
Dato for fastsettelse av årsregnskapet: 30.06.2023

#### Revisjon

Årsregnskapet er utarbeidet av ekstern  
autorisert regnskapsfører: Ja  
Ekstern autorisert regnskapsfører har i  
løpet av regnskapsåret bistått ved den  
løpende regnskapsføringen eller utført  
andre tjenester for selskapet enn å  
utarbeide årsregnskapet: Ja

#### Grunnlag for avgivelse

År 2022: Årsregnskap 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, 23.08.2023

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Brønnøysundregistrene  
Postadresse: Postboks 900, 8910 Brønnøysund  
Telefon: 75 00 75 00  
E-post: firmapost@brreg.no Internett: www.brreg.no  
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 929 047 915  
PANTHER BIDCO AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Other expenses		56 915	
<b>Sum kostnader</b>		<b>56 915</b>	
<b>Driftsresultat</b>		<b>-56 915</b>	
<b>Finansinntekter og finanskostnader</b>			
Income from subsidiaries		32 566 161	
<b>Sum finansinntekter</b>		<b>32 566 161</b>	
Annen rentekostnad	2	17 296 675	
<b>Sum finanskostnader</b>		<b>17 296 675</b>	
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<b>Ordinært resultat før skattekostnad</b>		<b>15 212 571</b>	<b>0</b>
Income tax expense	3	3 346 765	
<b>Ordinært resultat etter skattekostnad</b>		<b>11 865 806</b>	<b>0</b>
<b>Årsresultat</b>	4	<b>11 865 806</b>	<b>0</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>11 865 806</b>	
<b>Totalresultat</b>		<b>11 865 806</b>	
<b>Overføringer og disponeringer</b>			
Konsernbidrag		335 802	
Other equity		11 530 004	
<b>Sum overføringer og disponeringer</b>		<b>11 865 806</b>	



Organisasjonsnr: 929 047 915  
PANTHER BIDCO AS

## BALANSE

Beløp i: NOK Note 2022 2021

### BALANSE - EIENDELER

#### Anleggsmidler

##### Immaterielle eiendeler

Utsatt skattefordel 3

##### Finansielle anleggsmidler

Investering i datterselskap 5 813 359 381

Investering i annet foretak i samme konsern 5

Sum finansielle anleggsmidler 813 359 381

Sum anleggsmidler 813 359 381

0

#### Omløpsmidler

##### Varer

##### Fordringer

Konsernfordringer 6 32 566 161

Sum fordringer 32 566 161

##### Investeringer

Aksjer og andeler i foretak i samme konsern 5

Sum omløpsmidler 32 566 161

0

SUM EIENDELER 845 925 542

0

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

##### Innskutt egenkapital

Share capital 7 4 574 890

Beholdning av egne aksjer 7

Overkurs 449 944 970

Sum innskutt egenkapital 454 519 860

##### Opptjent egenkapital

Other equity 11 530 004

Sum opptjent egenkapital 11 530 004

Sum egenkapital 4 466 049 864

0

#### Gjeld

##### Langsiktig gjeld

Utsatt skatt 3 3 252 052



<b>Sum avsetninger for forpliktelser</b>		<b>3 252 052</b>	
<b>Annen langsiktig gjeld</b>			
Konvertible lån	2		
Obligasjonslån	2		
Gjeld til kredittinstitusjoner	2		
Other non-current liabilities	2	345 217 944	
<b>Sum annen langsiktig gjeld</b>		<b>345 217 944</b>	
<b>Sum langsiktig gjeld</b>		<b>348 469 996</b>	<b>0</b>
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<b>Sum kortsiktig gjeld</b>		<b>31 405 682</b>	
<b>Sum gjeld</b>		<b>379 875 678</b>	<b>0</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>845 925 542</b>	<b>0</b>



Organisasjonsnr: 929 047 915  
PANTHER BIDCO AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

## Note

Antall årsverk i regnskapsåret  
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

## Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

## Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



To the General Meeting of Panther Bidco AS

## Independent Auditor's Report

### Opinion

We have audited the financial statements of Panther 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 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.

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.

PricewaterhouseCoopers AS, Dronning Eufemias gate 71, Postboks 748 Sentrum, NO-0106 Oslo  
T: 02316, org. no.: 987 009 713 MVA, [www.pwc.no](http://www.pwc.no)  
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



#### **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.

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to: <https://revisorforeningen.no/revisjonsberetninger>

Oslo, 29 June 2023

**PricewaterhouseCoopers AS**

Jone Bauge  
State Authorised Public Accountant  
(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning

**Signers:**

<b>Name</b>	<b>Method</b>	<b>Date</b>
Bauge, Jone	BANKID	2023-06-29 22:24

**This document package contains:**

- Closing page (this page)
- The original document(s)
- The electronic signatures. These are not visible in the document, but are electronically integrated.



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The seal is a guarantee for the authenticity  
of the document.



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## The Board of Directors' report 2022 for Panther Bidco AS

### Operations and locations

Panther Bidco AS (the Company) is a holding company that owns 100% of the shares in Orbyt AS. The latter was acquired in 2022.

The Company's office is located at Kjøita 37, 4630 Kristiansand, Norway.

### Comments related to the financial statements

The company has no revenue. The net profit for 2022 was MNOK 11.9 and it is related to income from subsidiaries.

Total cash flow from operating activities was MNOK 13.3. The Company was financed through group contribution and capital injection.

Total assets at year-end amounted to MNOK 845.9. The equity ratio was 55.1% as of 31.12.2022. The Company's financial position is sound and adequate to settle short-term debt as of 31.12.2022.

### Financial risk

The Company is exposed to financial risk through its ownership in Orbyt AS.

### Going concern

In accordance with the Accounting Act § 3-3a, we confirm that the financial statements have been prepared under the assumption of going concern. This assumption is based on profit forecasts for the year 2022+1 and the Company's long-term strategic forecasts. The Company's economic and financial position is sound.

### The working environment and the employees

The company does not have employees.

### Environmental report

The Company has no activity and limited emissions, within regulatory limitations. The Company's subsidiary, Orbyt AS operates within an industry that causes neither pollution nor significant emissions that could harm the external environment.

### Post-closing events

On 8 February 2023, the Company contracted an interest rate hedge based on three-month NIBOR, for a notional amount of NOK 200 000 000 and a duration of two years.

The board believes that the annual accounts give a true and fair view of the Company's assets and liabilities, financial position and result.

### Allocation of net income

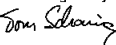
The Board of Directors has proposed the net income of Panther Bidco AS to be attributed to:

Group contributions	335 802
Other equity	11 530 004
<b>Net profit allocated</b>	<b>11 865 806</b>

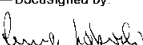


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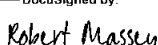
Kristiansand, 27.06.2023

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Tom Scharning  
Chairman of the board

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Rune Løbersli  
Member of the board

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Robert Christopher Massey  
Member of the board



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# **Annual Report 2022**

## **Panther Bidco AS**

**Board of Directors' Report**  
**Income statement**  
**Balance sheet**  
**Cash flow**  
**Notes**

**Org.no.: 929 047 915**



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## Income statement

### Panther Bidco AS

Operating income and operating expenses	Note	01.03.2022-31.12.2022
Other expenses		56 915
<b>Total expenses</b>		<b>56 915</b>
<b>Operating profit/loss</b>		<b>-56 915</b>
<b>Financial income and expenses</b>		
Income from subsidiaries		32 566 161
Other interest expenses	2	17 296 675
<b>Net financial items</b>		<b>15 269 486</b>
<b>Profit before Income tax</b>		<b>15 212 571</b>
Income tax expense	3	3 346 765
<b>Net profit</b>	4	<b>11 865 806</b>
<b>Attributable to</b>		
Group contributions		335 802
Other equity		11 530 004
<b>Total</b>		<b>11 865 806</b>



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## Balance sheet Panther Bidco AS

Assets	Note	2022
<b>Non-current assets</b>		
<i>Non-current financial assets</i>		
Investments in subsidiaries	5	813 359 381
<b>Total non-current financial assets</b>		<b>813 359 381</b>
<b>Total non-current assets</b>		<b>813 359 381</b>
<b>Current assets</b>		
<i>Receivables</i>		
Receivables from group companies	6	32 566 161
<b>Total receivables</b>		<b>32 566 161</b>
<b>Total current assets</b>		<b>32 566 161</b>
<b>Total assets</b>		<b>845 925 542</b>

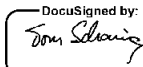


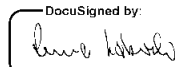
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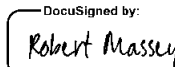
## Balance sheet Panther Bidco AS

Equity and liabilities	Note	2022
<b>Equity</b>		
<i>Paid in equity</i>		
Share capital	7	4 574 890
Share premium reserve		449 944 970
<b>Total paid-up equity</b>		<b>454 519 860</b>
<i>Retained earnings</i>		
Other equity		11 530 004
<b>Total retained earnings</b>		<b>11 530 004</b>
<b>Total equity</b>	4	<b>466 049 864</b>
<b>Liabilities</b>		
<i>Provisions</i>		
Deferred tax	3	3 252 052
<b>Total provisions</b>		<b>3 252 052</b>
<i>Other non-current liabilities</i>		
Other non-current liabilities	2	345 217 944
<b>Total non-current liabilities</b>		<b>345 217 944</b>
<i>Current liabilities</i>		
Liabilities to group companies	6	9 321 562
Other short term liabilities	5	22 084 120
<b>Total current liabilities</b>		<b>31 405 682</b>
<b>Total liabilities</b>		<b>379 875 678</b>
<b>Total equity and liabilities</b>		<b>845 925 542</b>

Kristiansand, 27.06.2023  
The board of Panther Bidco AS

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Tom Scharning  
chairman of the board

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Rune Løbersli  
member of the board

DocuSigned by:  
  
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Robert Christopher Massey  
member of the board



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## Indirect cash flow

### Panther Bidco AS

	Note	01.03.2022-31.12.2022
<b>Cash flows from operating activities</b>		
Profit/loss before tax		15 212 571
Change in other accrual items		-1 926 796
<b>Net cash flows from operating activities</b>		<b>13 285 775</b>
<b>Cash flows from investment activities</b>		
Payments to buy shares and participations in other companies	5	-813 359 381
<b>Net cash flows from investment activities</b>		<b>-813 359 381</b>
<b>Cash flows from financing activities</b>		
Proceeds from the issuance of new long-term liabilities	2	345 217 944
Capital increase	4	454 489 860
Business registration	4	30 000
Payment of Group contributions	4	335 802
<b>Net cash flows from financing activities</b>		<b>800 073 606</b>
Net change in cash and cash equivalents		0
Cash and cash equivalents at the start of the period		0
<b>Cash and cash equivalents at the end of the period</b>		<b>0</b>



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## **Accounting principles**

The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles in Norway.

The consolidated group accounts are prepared by Panther Topco AS, Kjølita 6, 4630 Kristiansand AS, Norway.

## **Use of estimates**

The management has used estimates and assumptions that have affected assets, liabilities, incomes, expenses and information on potential liabilities in accordance with generally accepted accounting principles in Norway

## **Foreign currency**

Transactions in foreign currency are translated at the rate applicable on the transaction date. Monetary items in a foreign currency are translated into NOK using the exchange rate applicable on the balance sheet date. Non-monetary items that are measured at their historical price expressed in a foreign currency are translated into NOK using the exchange rate applicable on the transaction date. Non-monetary items that are measured at their fair value expressed in a foreign currency are translated at the exchange rate applicable on the balance sheet date. Changes to exchange rates are recognised in the income statement as they occur during the accounting period.

## **Income tax**

The tax expense consists of the tax payable and changes to deferred tax. Deferred tax/tax assets are calculated on all differences between the book value and tax value of assets and liabilities. Deferred tax is calculated as 22 percent of temporary differences and the tax effect of tax losses carried forward. Deferred tax assets are recorded in the balance sheet when it is more likely than not that the tax assets will be utilized. Taxes payable and deferred taxes are recognised directly in equity to the extent that they relate to equity transactions.

## **Balance sheet classification**

Current assets and short term liabilities consist of receivables and payables due within one year, and items related to the inventory cycle. Other balance sheet items are classified as fixed assets / long term liabilities.

Current assets are valued at the lower of cost and fair value. Short term liabilities are recognized at nominal value.

Fixed assets are valued at cost, less depreciation and impairment losses. Long term liabilities are recognized at nominal value.

## **Subsidiaries and investment in associates**

Subsidiaries and investments in associates are valued at cost in the company accounts. The investment is valued as cost of the shares in the subsidiary, less any impairment losses. An impairment loss is recognised if the impairment is not considered temporary, in accordance with generally accepted accounting principles. Impairment losses are reversed if the reason for the impairment loss disappears in a later period.

Dividends, group contributions and other distributions from subsidiaries are recognised in the same year as they are recognised in the financial statement of the provider. If dividends / group contribution exceed withheld profits after the acquisition date, the excess amount represents repayment of invested capital, and the distribution will be deducted from the recorded value of the acquisition in the balance sheet for the parent company.

## **Accounts receivable and other receivables**

Accounts receivable and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful accounts. Provisions for doubtful accounts are based on an individual assessment of the different receivables. For the remaining receivables, a general provision is estimated based on expected loss.



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**Short term investments**

Short term investments (stocks and shares seen as current assets) are valued at the lower of acquisition cost and fair value at the balance sheet date. Dividends and other distributions are recognized as other financial income.

**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 investments with maturities of three months or less.



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## Note 1 Personnel expenses, number of employees

The company has no employees, and is therefore not obliged to provide a compulsory service pension. No loans or collateral have been given to the chairman/board members or other related parties.

### Expensed audit fee

Expenses paid to the auditor for 2022 amounts to NOK 120 000,- excl. VAT.

Statutory audit fee (incl. technical assistance with financial statements)	0
Other services	120 000
<b>Total audit fees</b>	<b>120 000</b>

## Note 2 Long-term liabilities

### Debt that falls due more than five years after the balance sheet date

	2022
Other long-term debt	345 217 944
<b>Total</b>	<b>345 217 944</b>

Termination date is 7 years from closing date 31.12.2022.

## Note 3 Tax

<b>This year's tax expense</b>	<b>2022</b>
Entered tax on ordinary profit/loss:	
Payable tax	94 713
Changes in deferred tax	3 252 052
<b>Tax expense on ordinary profit/loss</b>	<b>3 346 765</b>

Taxable income:	
Result before tax	15 212 571
Permanent differences	0
Changes in temporary differences	-14 782 056
Provided intra-group contribution	-430 515
<b>Taxable income</b>	<b>0</b>

Payable tax in the balance:	
Payable tax on this year's result	-7 069 842
Payable tax on provided Group contribution	-94 713
Payable tax on received Group contribution	7 164 555
<b>Total payable tax in the balance</b>	<b>0</b>

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

	2022
Other differences	14 782 056
<b>Total</b>	<b>14 782 056</b>
<b>Basis for deferred tax</b>	<b>14 782 056</b>
<b>Deferred tax (22 %)</b>	<b>3 252 052</b>



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## Note 4 Equity

	Share capital	Share premium	Other equity	Total equity
Pr. 31.12.2021	0	0	0	0
New registration	30 000			30 000
Capital increase	4 544 890	449 944 970		454 489 860
Net profit			11 865 806	11 865 806
Group contributions made			-335 802	-335 802
Pr 31.12.2022	4 574 890	449 944 970	11 530 004	466 049 864

## Note 5 Subsidiaries, associates, joint ventures

	City	Ownership share	Acquisition cost*	Share of equity	Share of profit
Orbyt AS	Kristiansand	100,0%	813 359 381	23 447 349	26 213 486
<b>Total</b>			<b>813 359 381</b>	<b>23 447 349</b>	<b>26 213 486</b>

\*Acquisition cost includes expected earn out of MNOK 13 which is included in other short term liabilities.

## Note 6 Intercompany balances

	2022
<b>Receivables</b>	
Other short term receivables within the group	32 566 161
<b>Total</b>	<b>32 566 161</b>
<b>Liabilities</b>	
Other short term liabilities within the group	9 321 562
<b>Total</b>	<b>9 321 562</b>

## Note 7 Shareholders

The share capital in Panther Bidco AS as of 31.12 consists of:

	Total	Face value	Entered
Ordinary shares	457 489	10,0	4 574 890
<b>Total</b>	<b>457 489</b>		<b>4 574 890</b>

### Ownership structure

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Panther Midco AS	457 489	100,0	100,0



Skatteetaten

Vår dato  
24.11.2022

Din/Deres dato

Saksbehandler  
Robin Ingebrigtsen

800 80 000  
Skatteetaten.no

Din/Deres referanse

Telefon  
99778267

Org.nr  
974761076

Vår referanse  
2022/6034018

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

EDIGARD AS  
Postboks 535  
4665 KRISTIANSAND S

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

Vi viser til søknad om dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

980 131 726 EDIGard AS  
929 047 915 Panther Bidco AS  
929 047 907 Panther Midco AS  
929 047 923 Panther Topco AS

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering selskapene 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:

#### ***Søknad om tillatelse til å utarbeide årsregnskap og årsberetning på annet språk enn norsk***

*Årsregnskapet og årsberetningen skal som hovedregel utarbeides på norsk, jf. regnskapsloven § 3-4 første ledd. Etter § 3-4 tredje ledd kan det ved enkeltvedtak gjøre unntak fra språkkravet.*

*Det søkes med dette om at selskapene EDIGard AS (org. nr 980131726), Panther Bidco AS (org. nr 92904 7915), Panther Midco AS (org. nr 929047907) og Panther Topco AS (org. nr 929047923), som inngår i samme konsern, gis dispensasjon til å utarbeide sine årsregnskaper på engelsk.*

*Bakgrunnen for at det søkes dispensasjon, er at selskapene er direkte og indirekte datterselskap av utenlandsk foretak og at konsernets kunder og bransje i vesentlig grad bruker engelsk språk.*



## 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. I tillegg er det opplyst om at de fleste kunder i bransjen bruker engelsk. 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.*