



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 929 932 951
Organisasjonsform: Aksjeselskap
Foretaksnavn: CALMOCEAN AS
Forretningsadresse: Karenslyst allé 18
0278 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Petter Andreas Heier
Dato for fastsettelse av årsregnskapet: 11.06.2025

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, 26.04.2026



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Revenue		6 693 920	5 693 869
Other income		917 465	
Sum inntekter		7 611 384	5 693 869
Kostnader			
Raw materials and consumables used		3 746 869	1 180 111
Employee benefits expense	1	4 117 243	3 988 856
Depreciation and amortisation expenses		30 708	27 627
Other expenses		1 248 797	1 875 760
Sum kostnader		9 143 617	7 072 353
Driftsresultat		-1 532 233	-1 378 484
Finansinntekter og finanskostnader			
Annen renteinntekt		178 311	86 633
Other financial income		632 210	136 229
Sum finansinntekter		810 521	222 862
Annen rentekostnad		91 136	207
Other financial expenses		106 859	89 047
Sum finanskostnader		197 995	89 254
Netto finans		612 526	133 608
Resultat før skattekostnad		-919 707	-1 244 876
Årsresultat		-919 707	-1 244 876
Årsresultat etter minoritetsinteresser		-919 707	-1 244 876
Totalresultat		-919 707	-1 244 876
Overføringer og disponeringer			
Udekket tap		-919 707	-1 244 876



Resultatregnskap

Beløp i: NOK	Note	2024	2023
Sum overføringer og disponeringer		-919 707	-1 244 876



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Varige driftsmidler			
Equipment and other movables		31 893	62 601
Sum varige driftsmidler		31 893	62 601
Sum anleggsmidler		31 893	62 601
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables		2 703 900	422 183
Other short-term receivables		45 486	5 374
Sum fordringer		2 749 385	427 557
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		5 588 335	2 735 447
Sum bankinnskudd, kontanter og lignende		5 588 335	2 735 447
Sum omløpsmidler		8 337 720	3 163 004
SUM EIENDELER		8 369 613	3 225 604
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital		31 849	31 849
Beholdning av egne aksjer			-1 849
Annen innskutt egenkapital		5 423 151	4 925 000
Sum innskutt egenkapital		5 455 000	4 955 000



Balanse

Beløp i: NOK	Note	2024	2023
Opptjent egenkapital			
Other equity	2		
Udekket tap		3 592 574	2 672 867
Sum opptjent egenkapital		-3 592 574	-2 672 867
Sum egenkapital		1 862 426	2 282 133
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Langsiktig konserngjeld		5 334 334	
Sum annen langsiktig gjeld		5 334 334	
Sum langsiktig gjeld		5 334 334	0
Kortsiktig gjeld			
Leverandørgjeld		283 255	17 463
Public duties payable		257 190	301 175
Other current liabilities		632 408	624 834
Sum kortsiktig gjeld		1 172 853	943 472
Sum gjeld		6 507 187	943 472
SUM EGENKAPITAL OG GJELD		8 369 613	3 225 604



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 609457

Enheten

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Organisasjonsform: Aksjeselskap
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Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Petter Andreas Heier
Dato for fastsettelse av årsregnskapet: 11.06.2025

Revisjon

Selskapet har besluttet at årsregnskapet
ikke skal revideres: Ja
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

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Brønnøysundregistrene, 02.07.2025

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: 929 932 951
CALMOCEAN AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
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Overføringer og disponeringer			
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Sum overføringer og disponeringer		-919 707	-1 244 876



Organisasjonsnr: 929 932 951
CALMOCEAN AS

BALANSE

Beløp i: NOK Note 2024 2023

BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Varige driftsmidler
Equipment and other
movables 31 893 62 601
Sum varige driftsmidler 31 893 62 601

Sum anleggsmidler 31 893 62 601

Omløpsmidler Varer

Fordringer
Accounts receivables 2 703 900 422 183
Other short-term
receivables 45 486 5 374
Sum fordringer 2 749 385 427 557

Bankinnskudd, kontanter
og lignende
Cash and cash equivalents 5 588 335 2 735 447
Sum bankinnskudd,
kontanter og lignende 5 588 335 2 735 447

Sum omløpsmidler 8 337 720 3 163 004

SUM EIENDELER 8 369 613 3 225 604

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital
Share capital 31 849 31 849
Beholdning av egne aksjer -1 849
Annen innskutt egenkapital 5 423 151 4 925 000
Sum innskutt egenkapital 5 455 000 4 955 000

Opptjent egenkapital

Other equity 2
Udekket tap 3 592 574 2 672 867
Sum opptjent egenkapital -3 592 574 -2 672 867

Sum egenkapital 1 862 426 2 282 133

Gjeld



Langsiktig gjeld		
Annen langsiktig gjeld		
Langsiktig konserngjeld	5 334 334	
Sum annen langsiktig gjeld	5 334 334	
Sum langsiktig gjeld	5 334 334	0
Kortsiktig gjeld		
Leverandørgjeld	283 255	17 463
Public duties payable	257 190	301 175
Other current liabilities	632 408	624 834
Sum kortsiktig gjeld	1 172 853	943 472
Sum gjeld	6 507 187	943 472
SUM EGENKAPITAL OG GJELD	8 369 613	3 225 604



Organisasjonsnr: 929 932 951
CALMOCEAN AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

1

Antall årsverk i regnskapsåret
3.00

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.



Annual Report 2024

Calmocean AS

Revenue statement
Balance sheet
Notes to the Accounts

Currency is in NOK

Org.no.: 929 932 951



REVENUE STATEMENT

CALMOCEAN AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2024	2023
Revenue		6 693 920	5 693 869
Other income		917 465	0
Total income		7 611 384	5 693 869
Raw materials and consumables used		3 746 869	1 180 111
Employee benefits expense	1	4 117 243	3 988 856
Depreciation and amortisation expenses		30 708	27 627
Other expenses		1 248 797	1 875 760
Total expenses		9 143 617	7 072 353
Operating profit		-1 532 233	-1 378 484
FINANCIAL INCOME AND EXPENSES			
Other interest income		178 311	86 633
Other financial income		632 210	136 229
Other interest expenses		91 136	207
Other financial expenses		106 859	89 047
Net financial items		612 526	133 608
Net profit before tax		-919 707	-1 244 876
Net profit or loss		-919 707	-1 244 876
ATTRIBUTABLE TO			
Loss brought forward		919 707	1 244 876
Total		-919 707	-1 244 876



BALANCE SHEET

CALMOCEAN AS

ASSETS	Note	2024	2023
Equipment and other movables		31 893	62 601
Total property, plant and equipment		31 893	62 601
Total non-current assets		31 893	62 601
CURRENT ASSETS			
Accounts receivables		2 703 900	422 183
Other short-term receivables		45 486	5 374
Total receivables		2 749 385	427 557
Cash and cash equivalents		5 588 335	2 735 447
Total current assets		8 337 720	3 163 004
Total assets		8 369 613	3 225 604



BALANCE SHEET

CALMOCEAN AS

EQUITY AND LIABILITIES	Note	2024	2023
EQUITY			
PAID-IN CAPITAL			
Share capital		31 849	31 849
Treasury stock		0	-1 849
Other paid-up equity		5 423 151	4 925 000
Total paid-up equity		5 455 000	4 955 000
RETAINED EARNINGS			
Uncovered loss		-3 592 574	-2 672 867
Total retained earnings		-3 592 574	-2 672 867
Total equity		1 862 426	2 282 133
LIABILITIES			
Non-current liabilities to group companies		5 334 334	0
Total non-current liabilities		5 334 334	0
CURRENT LIABILITIES			
Trade payables		283 255	17 463
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Total current liabilities		1 172 853	943 472
Total liabilities		6 507 187	943 472
Total equity and liabilities		8 369 613	3 225 604

Oslo, 11.06.2025
The board of Calmocean AS

Magnus Sjoner Hammerstad
chairman of the board

Petter Andreas Heier
member of the board/General Manager

Wenyan Gao
member of the board

Zhicheng Cui
member of the board

Robert Alfred Marcus Jung
member of the board



Accounting principles

The annual accounts have been prepared in conformity with the Accounting Act and NRS 8 - Good accounting practice for small companies.

OPERATING REVENUES

Income from the sale of goods is recognised on the date of delivery. Services are posted to income as they are delivered.

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.

CLASSIFICATION AND VALUATION OF FIXED ASSETS

Fixed assets include assets included for long-term ownership and use. Fixed assets are valued at acquisition cost. Property, plant and equipment are entered in the balance sheet and depreciated over the asset's economic lifetime. Property, plant and equipment are written down to a recoverable amount in the case of fall in value which is expected not to be temporary. The recoverable amount is the higher of the net sale value and value in use. Value in use is the present value of future cash flows related to the asset. Write-downs are reversed when the basis for the write-down is no longer present.

CLASSIFICATION AND VALUATION OF CURRENT ASSETS

Current assets and short-term liabilities normally include items that fall due for payment within one year of the balance sheet date, as well as items that relate to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value.

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.

Note 1 Salary costs and number of man-years

SALARY COSTS

	2024	2023
Salaries	3 376 891	3 307 656
Employment tax	541 905	541 418
Other benefits	198 447	139 783
Total	4 117 243	3 988 856

In 2024 the company employed 3 man-years.



Note 2 Going concern

The result for 2024 shows a profit of NOK-919 707 after tax, against NOK -1 244 876 in 2023. Solidity and liquidity continue to be good and there is nothing to indicate that operations cannot continue. Calmocean AS's market is expecting to grow considerably the coming years. The high increase in cost is directly related to increase of contracted staff. The income is expected to increase when the recycling market recovers. Expected turnover for 2025 is same as for 2024. We expect turnover will give a positive contribution to the result in the coming years. The board considers that the going concern conditions are satisfied and the business is operated on this basis.



Annual Report 2024 Calmocean AS

Revenue statement
Balance sheet
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CALMOCEAN AS

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CALMOCEAN AS

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Oslo, 11.06.2025

The board of Calmocean AS


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chairman of the board


Petter Andreas Heler
member of the board/General Manager


Wenyan Gao
member of the board


Zhicheng Cui
member of the board


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member of the board



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