



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 826 781 742  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: SOGELINK NORWAY AS  
Forretningsadresse: Billingstadsløtta 19B  
1396 BILLINGSTAD

### Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

### 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: Pål Eskerud  
Dato for fastsettelse av årsregnskapet: 28.06.2024

### Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert  
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

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

Brønnøysundregistrene, 17.06.2025



### Resultatregnskap

Beløp i: NOK	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Sales revenue		155 592 092	135 565 922
Other income		-1 085 767	9 821 700
<b>Sum inntekter</b>	2	<b>154 506 325</b>	<b>145 387 622</b>
<b>Kostnader</b>			
Raw materials and consumables used		58 281 835	62 782 985
Employee benefits expense	3	58 004 082	55 348 805
Depreciation of tangible and intangible fixed assets	4	41 215	38 702
Other expenses	3	11 610 213	11 693 989
<b>Sum kostnader</b>		<b>127 937 346</b>	<b>129 864 481</b>
<b>Driftsresultat</b>		<b>26 568 979</b>	<b>15 523 141</b>
<b>Finansinntekter og finanskostnader</b>			
Income from subsidiaries			1 290 001
Annen renteinntekt		1 835 496	56 494
Other financial income		1 151 862	1 110 060
<b>Sum finansinntekter</b>		<b>2 987 358</b>	<b>2 456 555</b>
Annen rentekostnad		36 608	9 142
Other financial expenses		1 541 142	1 331 184
<b>Sum finanskostnader</b>		<b>1 577 750</b>	<b>1 340 327</b>
<b>Netto finans</b>		<b>1 409 609</b>	<b>1 116 228</b>
<b>Ordinært resultat før skattekostnad</b>		<b>27 978 588</b>	<b>16 639 369</b>
Tax expense	5	6 150 091	3 373 260
<b>Ordinært resultat etter skattekostnad</b>		<b>21 828 497</b>	<b>13 266 109</b>
<b>Årsresultat</b>	6	<b>21 828 497</b>	<b>13 266 109</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>21 828 497</b>	<b>13 266 109</b>
<b>Totalresultat</b>		<b>21 828 497</b>	<b>13 266 109</b>



## Resultatregnskap

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>Overføringer og disponeringer</b>			
Ordinært utbytte		21 000 000	12 000 000
Other equity		828 497	1 266 109
<b>Sum overføringer og disponeringer</b>		<b>21 828 497</b>	<b>13 266 109</b>



## Balanse

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	5	202 254	209 268
<b>Sum immaterielle eiendeler</b>		<b>202 254</b>	<b>209 268</b>
<b>Varige driftsmidler</b>			
Land, buildings and other real estate	4	3 472 913	3 472 913
Equipment, fixtures and fittings and other movables	4	97 329	33 191
<b>Sum varige driftsmidler</b>		<b>3 570 242</b>	<b>3 506 105</b>
<b>Finansielle anleggsmidler</b>			
Investering i datterselskap			4 585 044
Lån til foretak i samme konsern	7		
Lån til tilknyttet selskap og felles kontrollert virksomhet	7		
Other long-term receivables	7		
<b>Sum finansielle anleggsmidler</b>			<b>4 585 044</b>
<b>Sum anleggsmidler</b>		<b>3 772 496</b>	<b>8 300 417</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
Inventories			6 496
<b>Sum varer</b>			<b>6 496</b>
<b>Fordringer</b>			
Accounts receivables		6 868 869	8 901 768
Other short-term receivables		1 746 926	1 321 592
Konsernfordringer			13 327 328
<b>Sum fordringer</b>	7	<b>8 615 795</b>	<b>23 550 688</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Bank deposits, cash and cash equivalents	8	63 827 006	31 878 278
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>63 827 006</b>	<b>31 878 278</b>
<b>Sum omløpsmidler</b>		<b>72 442 801</b>	<b>55 435 462</b>



### Balanse

Beløp i: NOK	Note	2023	2022
<b>SUM EIENDELER</b>		<b>76 215 297</b>	<b>63 735 878</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	9	267 500	267 500
<b>Sum innskutt egenkapital</b>		<b>267 500</b>	<b>267 500</b>
<b>Opptjent egenkapital</b>			
Other equity		281 150	2 811 662
<b>Sum opptjent egenkapital</b>		<b>281 150</b>	<b>2 811 662</b>
<b>Sum egenkapital</b>	6	<b>548 650</b>	<b>3 079 162</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	5		
<b>Annen langsiktig gjeld</b>			
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		4 440 279	4 871 550
Tax payable	5	6 143 077	3 368 892
Public duties payable		8 590 109	7 697 677
Utbytte		21 000 000	12 000 000
Kortsiktig konserngjeld			538 107
Other current liabilities		35 493 181	32 180 490
<b>Sum kortsiktig gjeld</b>		<b>75 666 647</b>	<b>60 656 716</b>
<b>Sum gjeld</b>		<b>75 666 647</b>	<b>60 656 716</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>76 215 297</b>	<b>63 735 878</b>



# Financial statement 2023

## Focus Software AS

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Organization number: 826 781 742



## Income statement

### Focus Software AS

Operating income and operating expenses	Note	2023	2022
Sales revenue		155 592 092	135 565 922
Other income		-1 085 767	9 821 700
<b>Total income</b>	<b>2</b>	<b><u>154 506 325</u></b>	<b><u>145 387 622</u></b>
Raw materials and consumables used		58 281 835	62 782 985
Employee benefits expense	3	58 004 082	55 348 805
Depreciation of tangible and intangible fixed assets	4	41 215	38 702
Other expenses	3	11 610 213	11 693 989
<b>Total expenses</b>		<b><u>127 937 346</u></b>	<b><u>129 864 481</u></b>
<b>Operating profit</b>		<b><u>26 568 979</u></b>	<b><u>15 523 141</u></b>
<b>Financial income and expenses</b>			
Income from subsidiaries		0	1 290 001
Other interest income		1 835 496	56 494
Other financial income		1 151 862	1 110 060
Other interest expenses		36 608	9 142
Other financial expenses		1 541 142	1 331 184
<b>Net financial items</b>		<b><u>1 409 609</u></b>	<b><u>1 116 228</u></b>
<b>Result before tax</b>		<b><u>27 978 588</u></b>	<b><u>16 639 369</u></b>
Tax expense	5	6 150 091	3 373 260
<b>Result for the year</b>	<b>6</b>	<b><u>21 828 497</u></b>	<b><u>13 266 109</u></b>
<b>Allocation of result for the year</b>			
Dividends		21 000 000	12 000 000
Other equity		828 497	1 266 109
<b>Total brought forward</b>		<b><u>21 828 497</u></b>	<b><u>13 266 109</u></b>



**Balance sheet**  
Focus Software AS

Assets	Note	2023	2022
<b>Non-current assets</b>			
<i>Intangible assets</i>			
Deferred tax assets	5	202 254	209 268
<b>Total intangible assets</b>		<b>202 254</b>	<b>209 268</b>
<i>Property, plant and equipment</i>			
Land, buildings and other real estate	4	3 472 913	3 472 913
Equipment, fixtures and fittings and other movables	4	97 329	33 191
<b>Total property, plant and equipment</b>		<b>3 570 242</b>	<b>3 506 105</b>
<i>Non-current financial assets</i>			
Investments in subsidiaries		0	4 585 044
<b>Total non-current financial assets</b>		<b>0</b>	<b>4 585 044</b>
<b>Total non-current assets</b>		<b>3 772 496</b>	<b>8 300 417</b>
<b>Current assets</b>			
<i>Inventories</i>			
Inventories		0	6 496
<b>Total Inventories</b>		<b>0</b>	<b>6 496</b>
<i>Receivables</i>			
Accounts receivables		6 868 869	8 901 768
Other short-term receivables		1 746 926	1 321 592
Receivables from group companies		0	13 327 328
<b>Total receivables</b>	7	<b>8 615 795</b>	<b>23 550 688</b>
<i>Bank deposits, cash and cash equivalents</i>			
Bank deposits, cash and cash equivalents	8	63 827 006	31 878 278
<b>Total bank deposits, cash and cash equivalents</b>		<b>63 827 006</b>	<b>31 878 278</b>
<b>Total current assets</b>		<b>72 442 801</b>	<b>55 435 462</b>
<b>Total assets</b>		<b>76 215 297</b>	<b>63 735 878</b>



**Balance sheet**  
Focus Software AS

Equity and liabilities	Note	2023	2022
<b>Equity</b>			
<i>Paid in equity</i>			
Share capital	9	267 500	267 500
<b>Total paid-up equity</b>		<u>267 500</u>	<u>267 500</u>
<i>Retained earnings</i>			
Other equity		281 150	2 811 662
<b>Total retained earnings</b>		<u>281 150</u>	<u>2 811 662</u>
<b>Total equity</b>	6	<u>548 650</u>	<u>3 079 162</u>
<b>Liabilities</b>			
<i>Current liabilities</i>			
Trade payables		4 440 279	4 871 550
Tax payable	5	6 143 077	3 368 892
Public duties payable		8 590 109	7 697 677
Dividends		21 000 000	12 000 000
Liabilities to group companies		0	538 107
Other current liabilities		35 493 181	32 180 490
<b>Total current liabilities</b>		<u>75 666 647</u>	<u>60 656 716</u>
<b>Total liabilities</b>		<u>75 666 647</u>	<u>60 656 716</u>
<b>Total equity and liabilities</b>		<u>76 215 297</u>	<u>63 735 878</u>

Asker  
The board of Focus Software AS

\_\_\_\_\_  
Fatima Mohammed Rokbi  
chairman of the board

\_\_\_\_\_  
Florian Francois Robert Cardi  
member of the board

\_\_\_\_\_  
Catherine Jaqueline Michel Bourassin  
member of the board

\_\_\_\_\_  
Thomas Ingebretsen  
general Manager



## Indirect cash flow

### Focus Software AS

<b>Cash flows from operating activities</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
Profit/loss before tax		27 978 588	16 639 369
Taxation paid	5	-3 368 892	-1 001 218
Ordinary depreciation	4	41 215	38 702
Change in inventory		6 496	0
Change in accounts receivable		2 032 899	2 372 607
Change in accounts payable		-431 271	-225 421
Change in other accrual items		16 569 010	13 113 348
<b>Net cash flows from operating activities</b>		<b>42 828 046</b>	<b>30 937 387</b>
<b>Cash flows from investment activities</b>			
Payments to buy tangible assets	4	-105 353	0
Proceeds from sale and other changes of shares		4 585 044	6 630 187
<b>Net cash flows from investment activities</b>		<b>4 479 691</b>	<b>6 630 187</b>
<b>Cash flows from financing activities</b>			
Changes in equity from merger	6	-3 359 009	0
Payment of dividend		-12 000 000	-45 000 000
<b>Net cash flows from financing activities</b>		<b>-15 359 009</b>	<b>-45 000 000</b>
Net change in cash and cash equivalents		31 948 728	-7 432 426
Cash and cash equivalents at the start of the period		31 878 278	39 310 704
<b>Cash and cash equivalents at the end of the period</b>	<b>8</b>	<b>63 827 006</b>	<b>31 878 278</b>



## Notes to the financial statement 2023

### Accounting principles

The financial statements have been prepared in compliance with the Accounting Act and good accounting practice.

The assumption of continued operation is used as a basis for the preparation.

### Merger

In 2023, Focus Software AS has merged its 3 subsidiaries Sletten Byggdata AS, Byggdata AS and Vardak AS.

### Classification and assessment of balance sheet items

Assets intended for long-term ownership or use have been classified as fixed assets. Assets relating to the operating cycle have been classified as current assets. Other receivables are classified as current assets if they are to be repaid within one year of the transaction date. Similar criteria apply to liabilities. First year's instalment on long term liabilities and long term receivables are, however, not classified as short term liabilities and current assets.

### Property, plant and equipment and depreciation

Fixed assets are recognised in the balance sheet and depreciated on a linear basis over the expected life of the asset. Direct maintenance of operating assets is expensed on an ongoing basis under operating expenses, while costs or improvements are added to the operating asset's cost price and depreciated in line with the operating asset. If the recoverable amount of the fixed asset is lower than the carrying value, write-down to the recoverable amount is made. The recoverable amount is the highest of the net sales value and value in use. Value in use is the present value of the future cash flows that the asset is expected to generate.

### Intangible assets

Goodwill and other intangible assets depreciate over their expected economic life. Based on estimated budgets and expected cash flow, the selected depreciation period is considered correct. The fair value of the added value is assessed each year regarding any impairment.

### Currency

Transactions in foreign currency are converted at the exchange rate at the time of the transaction.

Monetary items in foreign currency are converted to Norwegian kroner using the balance sheet exchange rate. Exchange rate fluctuations are recognised in the income statement continuously during the accounting period under other financial items.

### Receivables

Accounts receivables and other receivables are recorded in the balance sheet at face value after deduction of provisions for expected loss. Provisions for losses are made on the basis of individual assessments of the individual receivables.

Additionally, for accounts receivables, an unspecified provision is made to cover expected losses.

### Pensions

Defined contribution plans are accrued according to the compilation principle. The year's contributions to the pension scheme are expensed.

### Tax charge and deferred tax

The tax charge is related to the accounting result and consists of tax payable and changes in net deferred tax. Deferred tax in the income statement is tax calculated on changes in temporary differences between tax and accounting values. Deferred tax is allocated as long-term liabilities on the balance sheet. To the extent that deferred tax assets exceed deferred tax, deferred tax assets are included on the balance sheet in accordance with generally accepted accounting principles.

### Leases

Focus Software Group's lease agreements are considered as operational leasing after a specific assessment of the individual lease. Leases are not activated on the balance sheet.

### Cash flow analysis

The cash flow analysis is prepared using the indirect method.



## Notes to the financial statement 2023

### Operating revenues and expenses

Revenue recognition takes place according to the accrual principle, which will normally be the delivery time for goods and services. Costs are included according to the compilation principle, i.e. costs are included in the same period as the associated revenues are recognised as income. All recurring revenues are accrued in relation to the agreed term of the subscriptions.

### Research and development costs

Development expenditures are capitalised only when the criteria for recognition are met, i.e. that it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity, management has committed itself to complete the asset, the technical feasibility of completing the asset has been demonstrated and the cost can be measured reliably. The assets are amortised over their expected useful life once the assets are available for use. Costs incurred during the research stage of a project, as well as maintenance and training costs are expensed as incurred. Development costs that do not meet the criteria for capitalisation are expensed as incurred.

### Company information

Focus Software AS is included in the consolidation statements of Sogeolink. The Group consolidated financial statements for 2023 can be received by contacting Sogeolink, France.

### Note 1 Risk management

#### Interest rate risk

The group has no long-term interest-bearing debt.

#### Foreign exchange risk

The Group is exposed to changes in exchange rates, as a significant part of the Group's costs for purchasing goods are in foreign currency.

#### Credit risk

The risk that counterparties do not have the financial capacity to fulfil their obligations is considered low in relation to the market in which the Group operates.

### Note 2 Sales revenue and other operating income

All of the Company's sales and operating revenues are within the software business area.

#### Geographic breakdown

	2023	2022
Norway	146 431 207	138 051 935
Sweden	6 172 727	5 344 578
Iceland	1 695 516	1 750 981
Other	206 875	240 128
<b>Total</b>	<b>154 506 325</b>	<b>145 387 622</b>



## Notes to the financial statement 2023

### Note 3 Employee benefits, remuneration to the chief executive, board and auditor

#### Salary costs

	2023	2022
Salaries	45 898 038	45 091 901
Employment tax	7 443 977	6 585 323
Pension costs	3 358 806	2 981 694
Other benefits	1 303 262	689 887
<b>Total</b>	<b>58 004 082</b>	<b>55 348 805</b>

The average number of employees 48,00 44,90

The general manager has received the following remuneration:

Salaries and other 1 739 575

The General Manager participates in the Group bonus scheme in force at any given time.

If the company terminates the employment of the General Manager, the General Manager is entitled to severance pay for a period of 6 months after the expiry of the agreed notice period.

There are no obligations that entitle employees or employee representatives to subscribe for, buy or sell shares.

The company is obliged to have an occupational pension scheme pursuant to the Act relating to compulsory occupational pensions. The companies' pension schemes satisfy the requirements of this Act.

#### Auditor

Audit fees in the financial year have been NOK 257.513. In addition, fees for other services amount to NOK 118.700. All figures are excluding VAT.

### Note 4 Fixed assets

	Other real estate	Operating equipment, inventory, etc	Total
Aquisition cost pr 01.01.2023	3 472 913	4 270 091	7 743 004
Additions	0	105 353	105 353
Disposals	0	0	0
<b>Aquisition cost pr 31.12.2023</b>	<b>3 472 913</b>	<b>4 375 444</b>	<b>7 848 357</b>
Acc. depreciations pr. 31.12.2023	0	4 278 115	4 278 115
<b>Booked value pr. 31.12.</b>	<b>3 472 913</b>	<b>97 329</b>	<b>3 570 242</b>
This years depreciations	0	41 215	41 215
Economic life	0	3 - 5 years	
Depreciation schedule	None	Linear	

The same depreciation schedule has been used as in last year's accounts.

Focus Software AS has an agreement for the lease of premises that runs until 2029. Annual rent amounts to approximately MNOK 2,1.



## Notes to the financial statement 2023

### Note 5 Tax

<b>This year's tax expense</b>	<b>2023</b>	<b>2022</b>
Entered tax on ordinary profit/loss:		
Payable tax	6 143 077	3 368 892
Changes in deferred tax	7 014	4 368
<b>Tax expense on ordinary profit/loss</b>	<b>6 150 091</b>	<b>3 373 260</b>
Taxable income:		
Result before tax	27 978 588	16 639 369
Permanent differences	-23 628	-1 306 370
Changes in temporary differences	-31 881	-19 854
<b>Taxable income</b>	<b>27 923 079</b>	<b>15 313 145</b>
Payable tax in the balance:		
Payable tax on this year's result	6 143 077	3 368 892
<b>Total payable tax in the balance</b>	<b>6 143 077</b>	<b>3 368 892</b>
Calculation of effective tax rate		
Profit before tax	27 978 588	16 639 369
Calculated tax on profit before tax	6 155 289	3 660 661
Tax effect of permanent differences	-5 198	-287 401
<b>Total</b>	<b>6 150 091</b>	<b>3 373 260</b>
Effective tax rate	22,0 %	20,3 %

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>2023</b>	<b>2022</b>	<b>Difference</b>
Tangible assets	-862 678	-873 006	-10 327
Accounts receivable	-56 660	-78 213	-21 553
<b>Total</b>	<b>-919 338</b>	<b>-951 219</b>	<b>-31 881</b>
<b>Basis for deferred tax assets</b>	<b>-919 338</b>	<b>-951 219</b>	<b>-31 881</b>
Deferred tax assets (22 %)	-202 254	-209 268	-7 014

### Note 6 Equity capital

	<b>Share capital</b>	<b>Other equity capital</b>	<b>Total equity capital</b>
Pr. 31.12.2022	267 500	2 811 662	3 079 162
Changes in equity due to merger		-3 359 009	-3 359 009
Result of the year		21 828 497	21 828 497
Dividend		-21 000 000	-21 000 000
<b>Pr 31.12.2023</b>	<b>267 500</b>	<b>281 150</b>	<b>548 650</b>



## Notes to the financial statement 2023

### Note 7 Receivables with a maturity later than one year

Receivables, up to NOK 500,000, are provided as collateral for a rent guarantee of 450,000.

### Note 8 Bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 2 372 708.

### Note 9 Share capital and shareholder information

	Number	Amount	Booked value
Ordinary shares	267 500	1	267 500

All shares have equal rights.

#### Ownership structure

Shareholders as of 31.12.2023:

	Number of ordinary shares	Vote share
Sogelink S.A.S	267 500	100,0 %
<b>Total number of shares</b>	<b>267 500</b>	<b>100,0 %</b>



Skatteetaten

Vår dato  
01.02.2023

Din/Deres dato  
10.01.2023

Saksbehandler  
Lars Waalorp

800 80 000  
Skatteetaten.no

Din/Deres referanse  
AR529628085

Telefon  
90833418

Org.nr  
974761076

Vår referanse  
2023/5015011

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

FOCUS SOFTWARE AS  
Billingstadsletta 19B  
1396 BILLINGSTAD

Att. Pål Eskerud

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev innkommet 10. januar 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

<b>Focus Software AS</b>	<b>org.nr. 826 781 742</b>
<b>Sletten Byggdata AS</b>	<b>org.nr. 911 941 023</b>
<b>Byggdata AS</b>	<b>org.nr. 979 355 777</b>
<b>Vardak AS</b>	<b>org.nr. 935 879 914</b>

Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskaper 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

Focus Software AS har utenlandske eiere og er morselskap for de øvrige selskapene i søknaden. Selskapene driver virksomhet innen softwareutvikling og -salg. Arbeidsspråket i selskapene er hovedsakelig engelsk. Focus Software AS har utenlandske styremedlemmer.

### 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 selskapene har utenlandske eiere. 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

Lars Waalorp  
seniorrådgiver  
Brukerdialog, brukerkontakt  
Skatteetaten

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



## Annual report 2023 - Focus Software AS

### Nature and location of the business

Focus Software AS develops and delivers software, consultancy services, courses and user support to architects, landscape architects, engineers, contractors, state, municipality and other players in the construction industry.

In 2023 the following subsidiaries were merged into Focus Software AS:

Sletten Byggdata AS

Vardak AS

Byggdata AS

The Group's operations take place in Asker, Fredrikstad, Kjeller and Kokelv in Norway. The head office is located in Asker.

During the year, the company maintained its market share in a market characterised by digitalization of the construction industry. The company has increased operating revenues by approximately 6,3% in 2023.

The Board believes that the annual accounts provide a true and fair picture of Focus Software AS's assets and liabilities, financial position and results.

### Statement of the annual accounts

Turnover in the company increased from NOK 145.387.622 to NOK 154.506.325 in 2023. The operating profit for the year was NOK 26.568.979.

Research and Development expenses in 2023 amount to approximately NOK 14,5 million. Research and development costs in Focus Software AS consist mainly of payroll costs. Most of the research and development costs are spent on maintenance of existing software systems and program components intended for use in one or more future products. On the basis of a careful assessment of the development work and the uncertainty surrounding the application of the components, the company considers it appropriate to expense the costs.

Total cash flow from operations in the company was NOK 42.828.046, while operating profit for the company amounted to NOK 26.568.979. The difference is mainly due to ordinary depreciation and accrual items. The company's total investments in 2023 were NOK 105.353.

The companies cash position was NOK 63.827.006 as of 31.12.2023. The companies ability to self-finance investments is good.

As of 31.12.2023, the company's current liabilities amounted to 100% of the company's total debt, compared to 100% as at 31.12.2022. The company's financial position is good, and as of 31.12.2023 the company can repay short-term debt using the most liquid assets.

Total assets at the end of the year were NOK 76.215.297, compared to NOK 63.735.878 the year before. The equity ratio as of 31.12.2023 was 4,8%, compared to 0,7% as of 31.12.2022.



## Future development

With the increasing focus on digitalization in the construction industry, the company's future prospects are considered positive in the coming years.

## Financial risk

### Overall goal setting and strategy

The objective is to mitigate financial risk to the greatest possible extent. The company's current strategy does not include the use of financial instruments, but this is subject to continuous review by the Board.

### Market risk

The company is exposed to changes in exchange rates, particularly the euro and Swedish krona. A significant part of the company's cost of goods sold is in euros, while turnover is in Norwegian kroner.

### Credit risk

The risk that counterparties do not have the financial capacity to fulfil their obligations is considered low in relation to the market in which the company operates.

### Cashflow risk

The company considers the company's liquidity to be good. There is a continuous focus on overdue receivables.

## Going concern

In accordance with section 3-3a of the Norwegian Accounting Act, it is confirmed that the going concern assumptions are in place.

## Result disposition

The Board proposes the following allocation of the annual profit in Focus Software AS:

Compounding dividend	NOK 21.000.000
Transferred to other equity	NOK 828.497
<b>Total disposed</b>	<b>NOK 21.828.497</b>

## Work environment

The company considers the working environment to be satisfactory. For this reason, no special measures have been implemented that affect the working environment. There has been no significant sickness absence during the period. There have also been no injuries or accidents among the company's employees.

The cooperation with the employees has been constructive and contributed positively to operations.



### Equality and discrimination

The company has incorporated a policy aimed at ensuring that there is no discrimination based on gender. The actual distribution between women and men for the employees is 8 women and 44 men. For the company's board of directors, the distribution are 2 women and 1 man.

### External environment

There are no known aspects of the activity, including its input factors or products, that could have a significant impact on the external environment.

### Insurance for board members and general manager.

No insurance has been taken out for board members or the general manager.

### Transparency Act

The company does continual work with their suppliers to ensure they follow the code of conduct, according to The Transparency Act. An updated version of this report can be found at <https://www.focus.no/en/apenhetsloven/>

Billingstad, 22. April 2023

*Fatima Berral*

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Fatin ✓ Certified by you sign ji  
Chairman of the board

*Florian CARDI*

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Florian ✓ Certified by you sign ardi  
Member of the board

*Catherine MENEZ*

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Catherine Jacqueline Michel Bourassin  
Member of the board  
✓ Certified by you sign

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Thomas Ingebretsen  
General manager

✓ Certified by you sign



# Financial statement 2023

## Focus Software AS

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Organization number: 826 781 742



## Income statement

### Focus Software AS

Operating income and operating expenses	Note	2023	2022
Sales revenue		155 592 092	135 565 922
Other income		-1 085 767	9 821 700
<b>Total income</b>	<b>2</b>	<b><u>154 506 325</u></b>	<b><u>145 387 622</u></b>
Raw materials and consumables used		58 281 835	62 782 985
Employee benefits expense	3	58 004 082	55 348 805
Depreciation of tangible and intangible fixed assets	4	41 215	38 702
Other expenses	3	11 610 213	11 693 989
<b>Total expenses</b>		<b><u>127 937 346</u></b>	<b><u>129 864 481</u></b>
<b>Operating profit</b>		<b><u>26 568 979</u></b>	<b><u>15 523 141</u></b>
<b>Financial income and expenses</b>			
Income from subsidiaries		0	1 290 001
Other interest income		1 835 496	56 494
Other financial income		1 151 862	1 110 060
Other interest expenses		36 608	9 142
Other financial expenses		1 541 142	1 331 184
<b>Net financial items</b>		<b><u>1 409 609</u></b>	<b><u>1 116 228</u></b>
<b>Result before tax</b>		<b><u>27 978 588</u></b>	<b><u>16 639 369</u></b>
Tax expense	5	6 150 091	3 373 260
<b>Result for the year</b>	<b>6</b>	<b><u>21 828 497</u></b>	<b><u>13 266 109</u></b>
<b>Allocation of result for the year</b>			
Dividends		21 000 000	12 000 000
Other equity		828 497	1 266 109
<b>Total brought forward</b>		<b><u>21 828 497</u></b>	<b><u>13 266 109</u></b>



**Balance sheet**  
Focus Software AS

<b>Assets</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>Non-current assets</b>			
<i>Intangible assets</i>			
Deferred tax assets	5	202 254	209 268
<b>Total intangible assets</b>		<b>202 254</b>	<b>209 268</b>
<i>Property, plant and equipment</i>			
Land, buildings and other real estate	4	3 472 913	3 472 913
Equipment, fixtures and fittings and other movables	4	97 329	33 191
<b>Total property, plant and equipment</b>		<b>3 570 242</b>	<b>3 506 105</b>
<i>Non-current financial assets</i>			
Investments in subsidiaries		0	4 585 044
<b>Total non-current financial assets</b>		<b>0</b>	<b>4 585 044</b>
<b>Total non-current assets</b>		<b>3 772 496</b>	<b>8 300 417</b>
<b>Current assets</b>			
<i>Inventories</i>			
Inventories		0	6 496
<b>Total Inventories</b>		<b>0</b>	<b>6 496</b>
<i>Receivables</i>			
Accounts receivables		6 868 869	8 901 768
Other short-term receivables		1 746 926	1 321 592
Receivables from group companies		0	13 327 328
<b>Total receivables</b>	7	<b>8 615 795</b>	<b>23 550 688</b>
<i>Bank deposits, cash and cash equivalents</i>			
Bank deposits, cash and cash equivalents	8	63 827 006	31 878 278
<b>Total bank deposits, cash and cash equivalents</b>		<b>63 827 006</b>	<b>31 878 278</b>
<b>Total current assets</b>		<b>72 442 801</b>	<b>55 435 462</b>
<b>Total assets</b>		<b>76 215 297</b>	<b>63 735 878</b>



**Balance sheet**  
Focus Software AS

Equity and liabilities	Note	2023	2022
<b>Equity</b>			
<i>Paid in equity</i>			
Share capital	9	267 500	267 500
<b>Total paid-up equity</b>		<b>267 500</b>	<b>267 500</b>
<i>Retained earnings</i>			
Other equity		281 150	2 811 662
<b>Total retained earnings</b>		<b>281 150</b>	<b>2 811 662</b>
<b>Total equity</b>	6	<b>548 650</b>	<b>3 079 162</b>
<b>Liabilities</b>			
<i>Current liabilities</i>			
Trade payables		4 440 279	4 871 550
Tax payable	5	6 143 077	3 368 892
Public duties payable		8 590 109	7 697 677
Dividends		21 000 000	12 000 000
Liabilities to group companies		0	538 107
Other current liabilities		35 493 181	32 180 490
<b>Total current liabilities</b>		<b>75 666 647</b>	<b>60 656 716</b>
<b>Total liabilities</b>		<b>75 666 647</b>	<b>60 656 716</b>
<b>Total equity and liabilities</b>		<b>76 215 297</b>	<b>63 735 878</b>

Asker,  
The board of Focus Software AS

*Fatima Berral*

Fatim. ✓ Certified by // yousign ji  
chairman of the board

*Florian CARDI*

Flori. ✓ Certified by // yousign Cardi  
member of the board

*Catherine MENEZ*

Catherine Jacqueline Michel Bourassin  
me ✓ Certified by // yousign

*thomas ingebretsen*

Thomas Ingabretsen  
✓ Certified by // yousign



## Indirect cash flow

### Focus Software AS

<b>Cash flows from operating activities</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
Profit/loss before tax		27 978 588	16 639 369
Taxation paid	5	-3 368 892	-1 001 218
Ordinary depreciation	4	41 215	38 702
Change in inventory		6 496	0
Change in accounts receivable		2 032 899	2 372 607
Change in accounts payable		-431 271	-225 421
Change in other accrual items		16 569 010	13 113 348
<b>Net cash flows from operating activities</b>		<b>42 828 046</b>	<b>30 937 387</b>
<b>Cash flows from investment activities</b>			
Payments to buy tangible assets	4	-105 353	0
Proceeds from sale and other changes of shares		4 585 044	6 630 187
<b>Net cash flows from investment activities</b>		<b>4 479 691</b>	<b>6 630 187</b>
<b>Cash flows from financing activities</b>			
Changes in equity from merger	6	-3 359 009	0
Payment of dividend		-12 000 000	-45 000 000
<b>Net cash flows from financing activities</b>		<b>-15 359 009</b>	<b>-45 000 000</b>
Net change in cash and cash equivalents		31 948 728	-7 432 426
Cash and cash equivalents at the start of the period		31 878 278	39 310 704
<b>Cash and cash equivalents at the end of the period</b>	<b>8</b>	<b>63 827 006</b>	<b>31 878 278</b>



## Notes to the financial statement 2023

### Accounting principles

The financial statements have been prepared in compliance with the Accounting Act and good accounting practice.

The assumption of continued operation is used as a basis for the preparation.

### Merger

In 2023, Focus Software AS has merged its 3 subsidiaries Sletten Byggdata AS, Byggdata AS and Vardak AS.

### Classification and assessment of balance sheet items

Assets intended for long-term ownership or use have been classified as fixed assets. Assets relating to the operating cycle have been classified as current assets. Other receivables are classified as current assets if they are to be repaid within one year of the transaction date. Similar criteria apply to liabilities. First year's instalment on long term liabilities and long term receivables are, however, not classified as short term liabilities and current assets.

### Property, plant and equipment and depreciation

Fixed assets are recognised in the balance sheet and depreciated on a linear basis over the expected life of the asset. Direct maintenance of operating assets is expensed on an ongoing basis under operating expenses, while costs or improvements are added to the operating asset's cost price and depreciated in line with the operating asset. If the recoverable amount of the fixed asset is lower than the carrying value, write-down to the recoverable amount is made. The recoverable amount is the highest of the net sales value and value in use. Value in use is the present value of the future cash flows that the asset is expected to generate.

### Intangible assets

Goodwill and other intangible assets depreciate over their expected economic life. Based on estimated budgets and expected cash flow, the selected depreciation period is considered correct. The fair value of the added value is assessed each year regarding any impairment.

### Currency

Transactions in foreign currency are converted at the exchange rate at the time of the transaction.

Monetary items in foreign currency are converted to Norwegian kroner using the balance sheet exchange rate. Exchange rate fluctuations are recognised in the income statement continuously during the accounting period under other financial items.

### Receivables

Accounts receivables and other receivables are recorded in the balance sheet at face value after deduction of provisions for expected loss. Provisions for losses are made on the basis of individual assessments of the individual receivables.

Additionally, for accounts receivables, an unspecified provision is made to cover expected losses.

### Pensions

Defined contribution plans are accrued according to the compilation principle. The year's contributions to the pension scheme are expensed.

### Tax charge and deferred tax

The tax charge is related to the accounting result and consists of tax payable and changes in net deferred tax. Deferred tax in the income statement is tax calculated on changes in temporary differences between tax and accounting values. Deferred tax is allocated as long-term liabilities on the balance sheet. To the extent that deferred tax assets exceed deferred tax, deferred tax assets are included on the balance sheet in accordance with generally accepted accounting principles.

### Leases

Focus Software Group's lease agreements are considered as operational leasing after a specific assessment of the individual lease. Leases are not activated on the balance sheet.

### Cash flow analysis

The cash flow analysis is prepared using the indirect method.



## Notes to the financial statement 2023

### Operating revenues and expenses

Revenue recognition takes place according to the accrual principle, which will normally be the delivery time for goods and services. Costs are included according to the compilation principle, i.e. costs are included in the same period as the associated revenues are recognised as income. All recurring revenues are accrued in relation to the agreed term of the subscriptions.

### Research and development costs

Development expenditures are capitalised only when the criteria for recognition are met, i.e. that it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity, management has committed itself to complete the asset, the technical feasibility of completing the asset has been demonstrated and the cost can be measured reliably. The assets are amortised over their expected useful life once the assets are available for use. Costs incurred during the research stage of a project, as well as maintenance and training costs are expensed as incurred. Development costs that do not meet the criteria for capitalisation are expensed as incurred.

### Company information

Focus Software AS is included in the consolidation statements of Sogeolink. The Group consolidated financial statements for 2023 can be received by contacting Sogeolink, France.

### Note 1 Risk management

#### Interest rate risk

The group has no long-term interest-bearing debt.

#### Foreign exchange risk

The Group is exposed to changes in exchange rates, as a significant part of the Group's costs for purchasing goods are in foreign currency.

#### Credit risk

The risk that counterparties do not have the financial capacity to fulfil their obligations is considered low in relation to the market in which the Group operates.

### Note 2 Sales revenue and other operating income

All of the Company's sales and operating revenues are within the software business area.

#### Geographic breakdown

	<u>2023</u>	<u>2022</u>
Norway	146 431 207	138 051 935
Sweden	6 172 727	5 344 578
Iceland	1 695 516	1 750 981
Other	206 875	240 128
<b>Total</b>	<b>154 506 325</b>	<b>145 387 622</b>



## Notes to the financial statement 2023

### Note 3 Employee benefits, remuneration to the chief executive, board and auditor

#### Salary costs

	2023	2022
Salaries	45 898 038	45 091 901
Employment tax	7 443 977	6 585 323
Pension costs	3 358 806	2 981 694
Other benefits	1 303 262	689 887
<b>Total</b>	<b>58 004 082</b>	<b>55 348 805</b>

The average number of employees 48,00 44,90

The general manager has received the following remuneration:

Salaries and other 1 739 575

The General Manager participates in the Group bonus scheme in force at any given time.

If the company terminates the employment of the General Manager, the General Manager is entitled to severance pay for a period of 6 months after the expiry of the agreed notice period.

There are no obligations that entitle employees or employee representatives to subscribe for, buy or sell shares.

The company is obliged to have an occupational pension scheme pursuant to the Act relating to compulsory occupational pensions. The companies' pension schemes satisfy the requirements of this Act.

#### Auditor

Audit fees in the financial year have been NOK 257.513. In addition, fees for other services amount to NOK 118.700. All figures are excluding VAT.

### Note 4 Fixed assets

	Other real estate	Operating equipment, inventory, etc	Total
Aquisition cost pr 01.01.2023	3 472 913	4 270 091	7 743 004
Additions	0	105 353	105 353
Disposals	0	0	0
<b>Aquisition cost pr 31.12.2023</b>	<b>3 472 913</b>	<b>4 375 444</b>	<b>7 848 357</b>
Acc. depreciations pr. 31.12.2023	0	4 278 115	4 278 115
<b>Booked value pr. 31.12.</b>	<b>3 472 913</b>	<b>97 329</b>	<b>3 570 242</b>
This years depreciations	0	41 215	41 215
Economic life	0	3 - 5 years	
Depreciation schedule	None	Linear	

The same depreciation schedule has been used as in last year's accounts.

Focus Software AS has an agreement for the lease of premises that runs until 2029. Annual rent amounts to approximately MNOK 2,1.



## Notes to the financial statement 2023

### Note 5 Tax

<b>This year's tax expense</b>	<b>2023</b>	<b>2022</b>
Entered tax on ordinary profit/loss:		
Payable tax	6 143 077	3 368 892
Changes in deferred tax assets	7 014	4 368
<b>Tax expense on ordinary profit/loss</b>	<b>6 150 091</b>	<b>3 373 260</b>
Taxable income:		
Result before tax	27 978 588	16 639 369
Permanent differences	-23 628	-1 306 370
Changes in temporary differences	-31 881	-19 854
<b>Taxable income</b>	<b>27 923 079</b>	<b>15 313 145</b>
Payable tax in the balance:		
Payable tax on this year's result	6 143 077	3 368 892
<b>Total payable tax in the balance</b>	<b>6 143 077</b>	<b>3 368 892</b>
Calculation of effective tax rate		
Profit before tax	27 978 588	16 639 369
Calculated tax on profit before tax	6 155 289	3 660 661
Tax effect of permanent differences	-5 198	-287 401
<b>Total</b>	<b>6 150 091</b>	<b>3 373 260</b>
Effective tax rate	22,0 %	20,3 %

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>2023</b>	<b>2022</b>	<b>Difference</b>
Tangible assets	-862 678	-873 006	-10 327
Accounts receivable	-56 660	-78 213	-21 553
<b>Total</b>	<b>-919 338</b>	<b>-951 219</b>	<b>-31 881</b>
<b>Basis for deferred tax assets</b>	<b>-919 338</b>	<b>-951 219</b>	<b>-31 881</b>
Deferred tax assets (22 %)	-202 254	-209 268	-7 014

### Note 6 Equity capital

	<b>Share capital</b>	<b>Other equity capital</b>	<b>Total equity capital</b>
Pr. 31.12.2022	267 500	2 811 662	3 079 162
Changes in equity due to merger		-3 359 009	-3 359 009
Result of the year		21 828 497	21 828 497
Dividend		-21 000 000	-21 000 000
<b>Pr 31.12.2023</b>	<b>267 500</b>	<b>281 150</b>	<b>548 650</b>



## Notes to the financial statement 2023

### Note 7 Receivables with a maturity later than one year

Receivables, up to NOK 500,000, are provided as collateral for a rent guarantee of 450,000.

### Note 8 Bank deposits

Funds standing on the tax deduction account (restricted funds) are NOK 2 372 708.

### Note 9 Share capital and shareholder information

	Number	Amount	Booked value
Ordinary shares	267 500	1	267 500

All shares have equal rights.

#### Ownership structure

Shareholders as of 31.12.2023:

	Number of ordinary shares	Vote share
Sogelink S.A.S	267 500	100,0 %
<b>Total number of shares</b>	<b>267 500</b>	<b>100,0 %</b>



BDO AS  
Malmskriveveien 18  
1337 Sandvika

## Independent Auditor's Report

To the General meeting of Focus Software AS

### Opinion

We have audited the financial statements of Focus Software AS.

The financial statements comprise:

- The balance sheet as at 31 December 2023
- The income statement for 2023
- Statement of cash flows for the year that ended 31 December 2023
- 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 2023, 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 and the Managing Director (management) are responsible for the other information. The other information comprises the Board of Directors' report. Our opinion on the financial statements does not cover the other information.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



## Opinion on the Board of Directors' report

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

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

## Responsibilities of the Board of Directors and the Managing Director 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 and using 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 the 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>

BDO AS

Roald Haugland

State Authorised Public Accountant

(This document is signed electronically)

Penneo Dokumentnøkkel: MSXGH-TN8T3-HLKPJ-TLCY4-EP3TB-3NKRW



# PENNEO

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## Haugland, Roald

State Authorised Public Accountant (Norway)

Serienummer: no\_bankid:9578-5993-4-877037

IP: 188.95.xxx.xxx

2024-05-06 17:14:00 UTC



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