



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2025 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 936 347 703  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: DIGITAL EXPERT ALLIANCE AS  
Forretningsadresse: c/o Håvard Ellefsen  
Henrik Ibsens gate 12A  
3022 DRAMMEN

### Regnskapsår

Årsregnskapets periode: 01.01.2025 - 31.12.2025

### 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: Håvard Ellefsen  
Dato for fastsettelse av årsregnskapet: 27.03.2026

### Grunnlag for avgivelse

År 2025: Årsregnskapet er elektronisk innlevert  
År 2024: Tall er hentet fra elektronisk innlevert årsregnskap fra 2025

*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, 31.03.2026



## Resultatregnskap

Beløp i: NOK	Note	2025	2024
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Employee benefits expense	1		
Other expenses	1, 2	13 600	
<b>Sum kostnader</b>		<b>13 600</b>	
<b>Driftsresultat</b>		<b>-13 600</b>	
Rentekostnad til foretak i samme konsern		5 698	
Annen rentekostnad		1 884	
<b>Sum finanskostnader</b>		<b>7 583</b>	
<b>Netto finans</b>		<b>-7 583</b>	
<b>Resultat før skattekostnad</b>	3	<b>-21 183</b>	
Income tax expense	3		
<b>Årsresultat</b>	4	<b>-21 183</b>	<b>0</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-21 183</b>	
<b>Totalresultat</b>		<b>-21 183</b>	
<b>Overføringer og disponeringer</b>			
Udekket tap		-21 183	
<b>Sum overføringer og disponeringer</b>		<b>-21 183</b>	



### Balanse

Beløp i: NOK	Note	2025	2024
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	3		
<b>Finansielle anleggsmidler</b>			
Investeringer i tilknyttet selskap		1 050 189	
<b>Sum finansielle anleggsmidler</b>		<b>1 050 189</b>	
<b>Sum anleggsmidler</b>		<b>1 050 189</b>	
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		46 211	
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>46 211</b>	
<b>Sum omløpsmidler</b>		<b>46 211</b>	
<b>SUM EIENDELER</b>		<b>1 096 400</b>	<b>0</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	5	50 000	
Beholdning av egne aksjer	5		
<b>Sum innskutt egenkapital</b>		<b>50 000</b>	
<b>Opptjent egenkapital</b>			
Other equity	6		
Udekket tap		21 183	
<b>Sum opptjent egenkapital</b>		<b>-21 183</b>	



### Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2025</b>	<b>2024</b>
<b>Sum egenkapital</b>	4	<b>28 817</b>	
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	3		
<b>Annen langsiktig gjeld</b>			
Langsiktig konserngjeld		795 000	
Other non-current liabilities		265 000	
<b>Sum annen langsiktig gjeld</b>		<b>1 060 000</b>	
<b>Sum langsiktig gjeld</b>		<b>1 060 000</b>	
<b>Kortsiktig gjeld</b>			
Tax payable	3		
Other current liabilities		7 583	
<b>Sum kortsiktig gjeld</b>		<b>7 583</b>	
<b>Sum gjeld</b>		<b>1 067 583</b>	
<b>SUM EGENKAPITAL OG GJELD</b>		<b>1 096 400</b>	<b>0</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2025 - GENERELL INFORMASJON

Journalnummer: 2026 360149

#### Virksomheten

Organisasjonsnummer: 936 347 703  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: DIGITAL EXPERT ALLIANCE AS  
Forretningsadresse: c/o Håvard Ellefsen  
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Årsregnskapets periode: 01.01.2025 - 31.12.2025

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Morselskap i konsern: Nei

#### Regnskapsregler

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

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av: Håvard Ellefsen  
Dato for fastsettelse av årsregnskapet: 27.03.2026

#### Revisjon

Selskapet har besluttet at årsregnskapet  
ikke skal revideres: Ja  
Årsregnskapet er utarbeidet av ekstern  
autorisert regnskapsfører: Ja

#### Grunnlag for avgivelse

År 2025: Årsregnskap er elektronisk innlevert.  
År 2024: Tall er hentet fra elektronisk innlevert årsregnskap fra 2025.

*Virksomheten sitt øverste organ er ansvarlig for at årsregnskapet er signert. Det er mulig å levere årsregnskap uten signatur fordi sikkerheten for rett rapportering er ivaretatt ved at innsenderen har rolle/rettighet for innsending i Altinn. Navnet på representanten, som bekrefter at årsregnskapet er godkjent, er i tillegg oppgitt.*

Brønnøysundregistrene, 30.03.2026



Organisasjonsnr: 936 347 703  
DIGITAL EXPERT ALLIANCE AS

## RESULTATREGNSKAP

Beløp i: NOK	Note	2025	2024
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
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<b>Sum kostnader</b>		<b>13 600</b>	
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<b>Netto finans</b>		<b>-7 583</b>	
<b>Resultat før skattekostnad</b>	<b>3</b>	<b>-21 183</b>	
Income tax expense	3		
<b>Årsresultat</b>	<b>4</b>	<b>-21 183</b>	<b>0</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-21 183</b>	
<b>Totalresultat</b>		<b>-21 183</b>	
<b>Overføringer og disponeringer</b>			
Udekket tap		-21 183	
<b>Sum overføringer og disponeringer</b>		<b>-21 183</b>	



Organisasjonsnr: 936 347 703  
DIGITAL EXPERT ALLIANCE AS

## BALANSE

**Beløp i: NOK** **Note** **2025** **2024**

### BALANSE - EIENDELER

#### Anleggsmidler

##### Immaterielle eiendeler

Utsatt skattefordel 3

#### Finansielle anleggsmidler

Investeringer i

tilknyttet selskap

1 050 189

Sum finansielle

anleggsmidler

1 050 189

Sum anleggsmidler

1 050 189

#### Omløpsmidler

##### Varer

#### Bankinnskudd, kontanter

##### og lignende

Cash and cash equivalents

46 211

Sum bankinnskudd,

kontanter og lignende

46 211

Sum omløpsmidler

46 211

**SUM EIENDELER**

**1 096 400**

**0**

### BALANSE - EGENKAPITAL OG

### GJELD

#### Egenkapital

##### Innskutt egenkapital

Share capital

5

50 000

Beholdning av egne aksjer

5

Sum innskutt egenkapital

50 000

##### Opptjent egenkapital

Other equity

6

Udekket tap

21 183

Sum opptjent egenkapital

-21 183

Sum egenkapital

4

28 817

#### Gjeld

##### Langsiktig gjeld

Utsatt skatt

3

##### Annen langsiktig gjeld

Langsiktig konserngjeld

795 000

Other non-current

liabilities

265 000



Sum annen langsiktig gjeld	1 060 000	
Sum langsiktig gjeld	1 060 000	
Kortsiktig gjeld		
Tax payable		3
Other current liabilities	7 583	
Sum kortsiktig gjeld	7 583	
Sum gjeld	1 067 583	
SUM EGENKAPITAL OG GJELD	1 096 400	0



Organisasjonsnr: 936 347 703  
DIGITAL EXPERT ALLIANCE AS

NOTEOPPLYSNINGER - SELSKAP

- alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret  
0.00



Estonian SmartID  
Andrus Altrov  
2026-03-25

BankID Signing  
Ellefsen, Håvard  
2026-03-27



# Annual Report 2025

## Digital Expert Alliance AS

Revenue statement  
Balance sheet  
Notes to the Accounts



Org.no.: 936 347 703



## REVENUE STATEMENT

### DIGITAL EXPERT ALLIANCE AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2025
Other expenses	1, 2	13 600
<b>Total expenses</b>		<b>13 600</b>
<b>Operating profit</b>		<b>-13 600</b>
<b>FINANCIAL INCOME AND EXPENSES</b>		
Interest expense to group companies		5 698
Other interest expenses		1 884
<b>Net financial items</b>		<b>-7 583</b>
Net profit before tax	3	-21 183
<b>Net profit or loss</b>	4	<b>-21 183</b>
<b>ATTRIBUTABLE TO</b>		
Loss brought forward		21 183
<b>Total</b>		<b>-21 183</b>



## BALANCE SHEET

### DIGITAL EXPERT ALLIANCE AS

ASSETS	Note	2025
<b>NON-CURRENT ASSETS</b>		
<b>NON-CURRENT FINANCIAL ASSETS</b>		
Investments in associated companies		1 050 189
<b>Total non-current financial assets</b>		<b>1 050 189</b>
<b>Total non-current assets</b>		<b>1 050 189</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents		46 211
<b>Total current assets</b>		<b>46 211</b>
<b>Total assets</b>		<b>1 096 400</b>



## BALANCE SHEET

### DIGITAL EXPERT ALLIANCE AS

EQUITY AND LIABILITIES	Note	2025
<b>EQUITY</b>		
<b>PAID-IN CAPITAL</b>		
Share capital	5	50 000
<b>Total paid-up equity</b>		<b>50 000</b>
<b>RETAINED EARNINGS</b>		
Uncovered loss		-21 183
<b>Total retained earnings</b>		<b>-21 183</b>
<b>Total equity</b>	<b>4</b>	<b>28 817</b>
<b>LIABILITIES</b>		
<b>OTHER NON-CURRENT LIABILITIES</b>		
Non-current liabilities to group companies		795 000
Other non-current liabilities		265 000
<b>Total non-current liabilities</b>		<b>1 060 000</b>
<b>CURRENT LIABILITIES</b>		
Other current liabilities		7 583
<b>Total current liabilities</b>		<b>7 583</b>
<b>Total liabilities</b>		<b>1 067 583</b>
<b>Total equity and liabilities</b>		<b>1 096 400</b>

27.03.2026

The board of Digital Expert Alliance AS

\_\_\_\_\_  
Andrus Altrov  
chairman of the board

\_\_\_\_\_  
Håvard Ellefsen  
member of the board/General Manager



## Accounting principles

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

## FOREIGN CURRENCY

Monetary foreign currency items are valued at the exchange rate on the balance sheet date.

## 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 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.

## Note 1 Salary costs and benefits

Digital Expert Alliance AS hasn't had any salary costs or benefits in 2025 and there are no such obligations.

## Note 2 Nature of the business and location

Digital Expert Alliance AS is a company whose activities comprise Konsulentvirksomhet tilknyttet informasjonsteknologi og forvaltning og drift av it-systemer. The company is located in the municipality of Drammen, Norway.

## Note 3 Tax

<b>This year's tax expense</b>	<b>2025</b>
Entered tax on ordinary profit/loss:	
Payable tax	0
Changes in deferred tax assets	0
<b>Tax expense on ordinary profit/loss</b>	<b>0</b>
Taxable income:	
Result before tax	-21 183
Permanent differences	5 000
<b>Taxable income</b>	<b>-16 183</b>
Payable tax in the balance:	
Payable tax on this year's result	0
<b>Total payable tax in the balance</b>	<b>0</b>

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

**2025**



Accumulated loss to be brought forward	-16 183
Not included in the deferred tax calculation	16 183

**Deferred tax (22 %)** 0

Deferred tax not included in the balance sheet.

## Note 4 Equity capital

	Share capital	Share premium	Other paid-in equity capital	Other equity capital	Total equity capital
Pr. 31.12.2024	0	0	0	0	0
Result of the year				-21 183	-21 183
<b>Pr 31.12.2025</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-21 183</b>	<b>-21 183</b>

## Note 5 Shareholders

### THE SHARE CAPITAL IN DIGITAL EXPERT ALLIANCE AS AS OF 31.12 CONSISTS OF:

	Total	Face value	Entered
Ordinary shares	50 000	1,0	50 000
<b>Total</b>	<b>50 000</b>		<b>50 000</b>

### OWNERSHIP STRUCTURE

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Industry62 OÜ	37 500	75,0	75,0
Datacentric Group AS	12 500	25,0	25,0
<b>Total number of shares</b>	<b>50 000</b>	<b>100,0</b>	<b>100,0</b>

### SHARES OWNED BY THE DIRECTORS OF THE BOARD AND THE GENERAL MANAGER:

Name	Position	Ordinary
Håvard Ellefsen	member of the board/General Manager	12 500
Andrus Altrov	chairman of the board	375
<b>Total number of shares</b>		<b>12 875</b>

## Note 6 Going concern

The board's work in 2025 as mainly consisted of managing income and reducing costs in order to ensure continued operation. The budgets for 2026 have been prepared on the basis of a modest level of operations in order to secure a sustainable financial position. Work is proceeding to increase current income by xxxxx.

Digital Expert Alliance AS has a book receivable against xxxx of NOK 0. xxxx has positive equity capital as at 31.12.2025. Uncertainty attaches to the the realisation of the deferred tax receivable of 0. The board of Digital Expert Alliance AS expects neutral ongoing operations in the near future and in the longer term expects an improved situation as important industry indicators are indicating better times. A profit at such



time would then justify use of the deferred tax receivable.

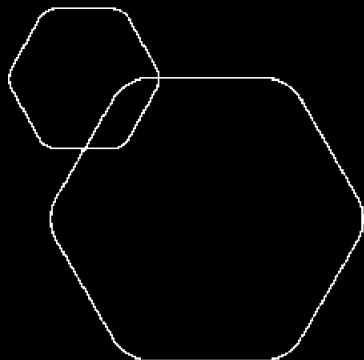
Continued operation of Digital Expert Alliance AS is thus considered not to involve a risk of loss for creditors.

The basis of the board's conclusion as to status as a going concern is the foundations on which the company's operations are based, the good communications with creditors and a conservative estimate of income in the coming years.



Estonian SmartID  
Andrus Altrov  
2026-03-25

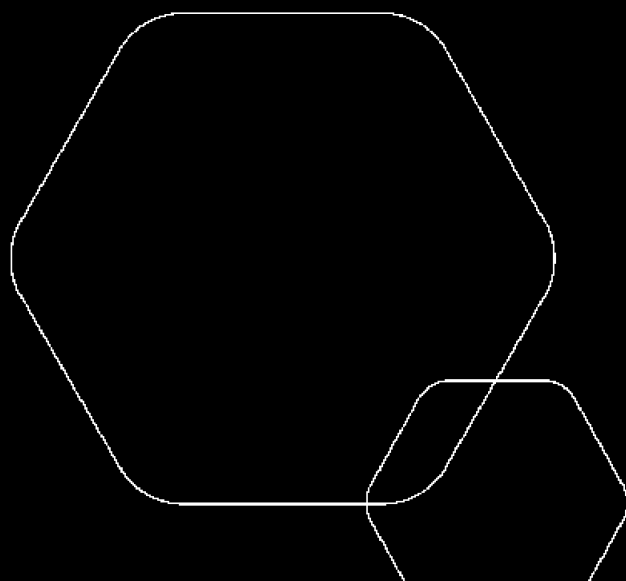
BankID Signing  
Ellefsen, Håvard  
2026-03-27



# Annual Report 2025

## Digital Expert Alliance AS

Revenue statement  
Balance sheet  
Notes to the Accounts



Org.no.: 936 347 703



## REVENUE STATEMENT

### DIGITAL EXPERT ALLIANCE AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2025
Other expenses	1, 2	13 600
<b>Total expenses</b>		<b>13 600</b>
<b>Operating profit</b>		<b>-13 600</b>
<b>FINANCIAL INCOME AND EXPENSES</b>		
Interest expense to group companies		5 698
Other interest expenses		1 884
<b>Net financial items</b>		<b>-7 583</b>
Net profit before tax	3	-21 183
<b>Net profit or loss</b>	4	<b>-21 183</b>
<b>ATTRIBUTABLE TO</b>		
Loss brought forward		21 183
<b>Total</b>		<b>-21 183</b>



## BALANCE SHEET

### DIGITAL EXPERT ALLIANCE AS

ASSETS	Note	2025
<b>NON-CURRENT ASSETS</b>		
<b>NON-CURRENT FINANCIAL ASSETS</b>		
Investments in associated companies		1 050 189
<b>Total non-current financial assets</b>		<b>1 050 189</b>
<b>Total non-current assets</b>		<b>1 050 189</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents		46 211
<b>Total current assets</b>		<b>46 211</b>
<b>Total assets</b>		<b>1 096 400</b>



## BALANCE SHEET

### DIGITAL EXPERT ALLIANCE AS

EQUITY AND LIABILITIES	Note	2025
<b>EQUITY</b>		
<b>PAID-IN CAPITAL</b>		
Share capital	5	50 000
<b>Total paid-up equity</b>		<b>50 000</b>
<b>RETAINED EARNINGS</b>		
Uncovered loss		-21 183
<b>Total retained earnings</b>		<b>-21 183</b>
<b>Total equity</b>	<b>4</b>	<b>28 817</b>
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Other current liabilities		7 583
<b>Total current liabilities</b>		<b>7 583</b>
<b>Total liabilities</b>		<b>1 067 583</b>
<b>Total equity and liabilities</b>		<b>1 096 400</b>

27.03.2026

The board of Digital Expert Alliance AS

\_\_\_\_\_  
Andrus Altrov  
chairman of the board

\_\_\_\_\_  
Håvard Ellefsen  
member of the board/General Manager



## Accounting principles

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

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## Note 2 Nature of the business and location

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## Note 3 Tax

<b>This year's tax expense</b>	<b>2025</b>
Entered tax on ordinary profit/loss:	
Payable tax	0
Changes in deferred tax assets	0
<b>Tax expense on ordinary profit/loss</b>	<b>0</b>
Taxable income:	
Result before tax	-21 183
Permanent differences	5 000
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**2025**



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Not included in the deferred tax calculation	16 183

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Deferred tax not included in the balance sheet.

## Note 4 Equity capital

	Share capital	Share premium	Other paid-in equity capital	Other equity capital	Total equity capital
Pr. 31.12.2024	0	0	0	0	0
Result of the year				-21 183	-21 183
<b>Pr 31.12.2025</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-21 183</b>	<b>-21 183</b>

## Note 5 Shareholders

### THE SHARE CAPITAL IN DIGITAL EXPERT ALLIANCE AS AS OF 31.12 CONSISTS OF:

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Ordinary shares	50 000	1,0	50 000
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