



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 924 359 463
Organisasjonsform: Aksjeselskap
Foretaksnavn: ABENDUM AS
Forretningsadresse: Prestmoen 3A
2040 KLØFTA

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

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: Lars Olle Stephan Nilsson
Dato for fastsettelse av årsregnskapet: 27.06.2024

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, 27.07.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Revenue		4 882	
Other income		196	
Sum inntekter		5 078	
Kostnader			
External advisory or services	2		
SkatteFUNN grant	2		
Other expenses		28 727	90 926
Sum kostnader		28 727	90 926
Driftsresultat		-23 649	-90 926
Finansinntekter og finanskostnader			
Annen renteinntekt		890	402
Other financial income		431	
Sum finansinntekter		1 321	402
Other financial expenses		2 380	1 131
Sum finanskostnader		2 380	1 131
Netto finans		-1 059	-729
Ordinært resultat før skattekostnad		-24 708	-91 654
Income tax expense	3		
Ordinært resultat etter skattekostnad		-24 708	-91 654
Årsresultat	4	-24 708	-91 654
Årsresultat etter minoritetsinteresser		-24 708	-91 654
Totalresultat		-24 708	-91 654
Overføringer og disponeringer			
Udekket tap		-24 708	-91 654



Resultatregnskap

Beløp i: NOK	Note	2023	2022
Sum overføringer og disponeringer		-24 708	-91 654



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Development	2	166 320	166 320
Concessions, patents, licences, trademarks, and similar rights	2		
Utsatt skattefordel	3		
Goodwill	2		
Sum immaterielle eiendeler	2	166 320	166 320
Sum anleggsmidler		166 320	166 320
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	5		
Other short-term receivables		26 277	57 317
Konsernfordringer	5		56 756
Sum fordringer		26 277	114 073
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		176 846	54 009
Sum bankinnskudd, kontanter og lignende		176 846	54 009
Sum omløpsmidler		203 123	168 082
SUM EIENDELER		369 443	334 402
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6	30 000	30 000
Beholdning av egne aksjer	6		
Sum innskutt egenkapital		30 000	30 000



Balanse

Beløp i: NOK	Note	2023	2022
Opptjent egenkapital			
Other equity	7		
Udekket tap	7	985 941	961 233
Sum opptjent egenkapital	7	-985 941	-961 233
Sum egenkapital	4, 7	-955 941	-931 233
Gjeld			
Langsiktig gjeld			
Utsatt skatt	3		
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	5		
Langsiktig konserngjeld	5		
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	5	854 928	854 650
Tax payable	3		
Konvertible lån	5		
Other current liabilities	5	470 456	410 985
Sum kortsiktig gjeld		1 325 384	1 265 635
Sum gjeld		1 325 384	1 265 635
SUM EGENKAPITAL OG GJELD		369 443	334 402



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 576975

Enheten

Organisasjonsnummer: 924 359 463
Organisasjonsform: Aksjeselskap
Foretaksnavn: ABENDUM AS
Forretningsadresse: Fjellgata 32B
0566 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

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: Lars Olle Stephan Nilsson
Dato for fastsettelse av årsregnskapet: 27.06.2024

Revisjon

Selskapet har besluttet at årsregnskapet
ikke skal revideres: 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 2023: Årsregnskap 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, 01.07.2024



Organisasjonsnr: 924 359 463
ABENDUM AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Revenue		4 882	
Other income		196	
Sum inntekter		5 078	
Kostnader			
External advisory or services	2		
SkatteFUNN grant	2		
Other expenses		28 727	90 926
Sum kostnader		28 727	90 926
Driftsresultat		-23 649	-90 926
Finansinntekter og finanskostnader			
Annen renteinntekt		890	402
Other financial income		431	
Sum finansinntekter		1 321	402
Other financial expenses		2 380	1 131
Sum finanskostnader		2 380	1 131
Netto finans		-1 059	-729
Ordinært resultat før skattekostnad			
Income tax expense	3	-24 708	-91 654
Ordinært resultat etter skattekostnad		-24 708	-91 654
Årsresultat	4	-24 708	-91 654
Årsresultat etter minoritetsinteresser		-24 708	-91 654
Totalresultat		-24 708	-91 654
Overføringer og disponeringer			
Udekket tap		-24 708	-91 654
Sum overføringer og disponeringer		-24 708	-91 654



Organisasjonsnr: 924 359 463
ABENDUM AS

BALANSE

Beløp i: NOK Note 2023 2022

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Development	2	166 320	166 320
Concessions, patents, licences, trademarks, and similar rights	2		
Utsatt skattefordel	3		
Goodwill	2		
Sum immaterielle eiendeler	2	166 320	166 320

Sum anleggsmidler

166 320 166 320

Omløpsmidler

Varer

Fordringer

Accounts receivables	5		
Other short-term receivables		26 277	57 317
Konsernfordringer	5		56 756
Sum fordringer		26 277	114 073

Bankinnskudd, kontanter og lignende

Cash and cash equivalents		176 846	54 009
Sum bankinnskudd, kontanter og lignende		176 846	54 009

Sum omløpsmidler

203 123 168 082

SUM EIENDELER

369 443 334 402

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital	6	30 000	30 000
Beholdning av egne aksjer	6		
Sum innskutt egenkapital		30 000	30 000

Opptjent egenkapital

Other equity	7		
Udekket tap	7	985 941	961 233
Sum opptjent egenkapital	7	-985 941	-961 233

Sum egenkapital

4, 7 -955 941 -931 233



Gjeld			
Langsiktig gjeld			
Utsatt skatt	3		
Annen langsiktig gjeld			
Gjeld til			
kredittinstitusjoner	5		
Langsiktig konserngjeld	5		
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	5	854 928	854 650
Tax payable	3		
Konvertible lån	5		
Other current liabilities	5	470 456	410 985
Sum kortsiktig gjeld		1 325 384	1 265 635
Sum gjeld		1 325 384	1 265 635
SUM EGENKAPITAL OG GJELD		369 443	334 402



Organisasjonsnr: 924 359 463
ABENDUM 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.



DOCUMENT INFO

Document name: Financial Statement 2023 Abendum
AS 10.04.24 e-sign.pdf
Document id: 6655e1d9069f64c73f64c228
Document hash: yyRvn9Z5YmSGyqbYxIQliEBd2R4WH
IUxFm41uDSy9hs=
Created by: Stephan Nilsson at 2024-05-28 13:53
UTC
Email: stephan@unisot.io



Scan QR code to sign

REQUESTED ACTIONS

Name	Action	Status
Annemie Bergmans	Sign	Signed
Caroline Nilsson	Sign	Signed

CERTIFICATE OF COMPLETION

Signature(s):

Name	Email	IP address	Signature	Signature date	Signature id
Stephan Nilsson	stephan@unisot.io	46.15.193.97		2024-05-28 14:03 UTC	6655e427069f64350764c269
<small>61d5bea2f85d8f2c159acc6c</small>					
Annemie Bergmans	annemie@unisot.io	85.166.1.227		2024-05-28 16:16 UTC	6656035c069f6450c964c2d7
<small>647733f80c6157db62ba6ba0</small>					



Caroline Nilsson caroline@unisot.i
o 85.166.1.227 *Caroline Nilsson* 2024-05-29 6656f368069
09:20 UTC f64effa64c2f
c

6203d5508466a15869370f8

For more information about electronic signatures please visit <https://SignOnChain.id>



REVENUE STATEMENT

ABENDUM AS

REPORTING CURRENCY: NOK

OPERATING INCOME AND OPERATING EXPENSES	Note	2023	2022
Revenue		4 882	0
Other income		196	0
Total income		5 078	0
Other expenses		28 727	90 926
Total expenses		28 727	90 926
Operating profit		-23 649	-90 926
FINANCIAL INCOME AND EXPENSES			
Other interest income		890	402
Other financial income		431	0
Other financial expenses		2 380	1 131
Net financial items		-1 059	-729
Net profit before tax		-24 708	-91 654
Net profit after tax		-24 708	-91 654
Net profit or loss	4	-24 708	-91 654
ATTRIBUTABLE TO			
Loss brought forward		24 708	91 654
Total		-24 708	-91 654

ABENDUM AS

PAGE 1



BALANCE SHEET

ABENDUM AS

REPORTING CURRENCY: NOK

ASSETS	Note	2023	2022
Development	2	166 320	166 320
Total intangible assets	2	166 320	166 320
Total non-current assets		166 320	166 320
DEBTORS			
Other short-term receivables		26 277	57 317
Receivables from group companies	5	0	56 756
Total receivables		26 277	114 073
INVESTMENTS			
Cash and cash equivalents		176 846	54 009
Total current assets		203 123	168 082
Total assets		369 443	334 402

ABENDUM AS

PAGE 2



BALANCE SHEET

ABENDUM AS

REPORTING CURRENCY: NOK

EQUITY AND LIABILITIES	Note	2023	2022
EQUITY			
PAID-IN CAPITAL			
Share capital	6	30 000	30 000
Total paid-up equity		30 000	30 000
RETAINED EARNINGS			
Uncovered loss	7	-985 941	-961 233
Total retained earnings	7	-985 941	-961 233
Total equity	4, 7	-955 941	-931 233
LIABILITIES			
CURRENT LIABILITIES			
Trade payables	5	854 928	854 650
Other current liabilities	5	470 456	410 985
Total current liabilities		1 325 384	1 265 635
Total liabilities		1 325 384	1 265 635
Total equity and liabilities		369 443	334 402

30.04.2024

The board of Abendum AS

{Electronic signature,
see signature header page,
and document ID watermark}

Anna Maria Bergmans
chairman of the board

{Electronic signature,
see signature header page,
and document ID watermark}

Lars Olle Stephan Nilsson
member of the board/General Manager

{Electronic signature,
see signature header page,
and document ID watermark}

Caroline Elisabeth Ingrid Nilsson
member of the board



NOTES

ABENDUM AS

REPORTING CURRENCY: NOK

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

Software developed by the company will be included as an intangible asset once it is very likely that the development will result in a clearly identifiable economic gain from the immaterial asset.

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. The depreciation period for real property acquired after 2009 is divided into the part that represents the building and the part that represents fixed technical installations. 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.

SHARES IN SUBSIDIARIES

Subsidiaries are valued using the cost method in the company accounts. The investment is valued at acquisition cost for the shares unless a write-down has been necessary. A write-down to fair value is made when a fall in value is due to reasons that cannot be expected to be temporary and such write-down must be considered as necessary in accordance with good accounting practice. Write-downs are reversed when the basis for the write-down is no longer present.

Dividends, group contributions and other distributions from subsidiaries are posted to income in the same year as provided for in the distributor's accounts. To the extent that dividends/ group contributions exceed the share of profits earned after the date of acquisition, the excess amounts represents a repayment of invested capital, and distributions are deducted from the investment's value in the balance sheet of the parent company.

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.

ABENDUM AS (924 359 463)

PAGE 4



NOTES

ABENDUM AS

REPORTING CURRENCY: NOK

CHANGE IN ACCOUNTING PRINCIPLE

From and including the financial year 2022, the accounting principle for software development expenses has been changed to NRS 19 Intangible Assets. The new accounting principle entails that software development expenses are activated to the balance sheet as intangible assets.

Note 1 Management fees and services from related parties

The management consists of 4 people employed in respectively Unisot AS, Unisot Holding AS and Trenob Holding AS. Trenob Holding is the majority shareholder in Unisot Holding AS. Unisot Holding AS owns 100% of Unisot AS, Abendum AS and SeafoodChain Ventures AS. Services from Trenob Holding AS are invoiced to these companies.

Services invoiced from Trenob Holding AS to Abendum AS in 2023 (excl VAT):

Management fee	0
Accounting services	0
Marketing Services	0
Sum services from Trenob Holding AS	0

CEO remuneration

The CEO was employed in the sister company Unisot AS, while also acting as CEO in all of the companies in the Unisot Holding AS group.

Total CEO remuneration before tax, paid from Unisot AS:

CEO remuneration 2023	From Unisot AS	Sum CEO remuneration 2023
Salary	581 765	581 765
Pension	11 340	11 340
Other remuneration	6 005	6 005
Sum remuneration	599 110	599 110



NOTES

ABENDUM AS

REPORTING CURRENCY: NOK

Note 2 Intangible assets

	R&D
Acquisition cost 01.01.2023	166 320
Inflow of purchased intangible assets	0
<i>Self-produced - Triple Entry Accounting</i>	<i>0</i>
Sum inflow of self-produced intangible assets	0
Inflow of transferred intangible assets	0
Acquisition cost 31.12.2023	166 320
Accumulated depreciations 31.12	0
Accumulated write-downs 31.12	0
Reversed write-downs 31.12	0
Book value 31.12.2023	0
Acc. depreciations and write-downs 01.01.2023	0
This year's depreciation	0
This year's write-downs	0
This year's reversal of write-downs	0
Disposal	0
Acc. depreciations and write-downs 31.12.2023	0

Depreciation

The software is not finished and have not met a commercial standard, thus depreciation has not started as of 2023.



NOTES

ABENDUM AS

REPORTING CURRENCY: NOK

Note 3 Tax

This year's tax expense	2023	2022
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/loss	0	0
Taxable income:		
Result before tax	-24 708	-91 654
Permanent differences	0	0
Changes in temporary differences	0	-31 143
Taxable income	-24 708	-122 798
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0

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

	2023	2022	Difference
Accumulated loss to be brought forward	-943 656	-918 948	24 708
Not included in the deferred tax calculation	943 656	918 948	-24 708
Deferred tax assets (22 %)	0	0	0

Deferred tax not included in the balance sheet.



NOTES

ABENDUM AS

REPORTING CURRENCY: NOK

Note 4 Equity capital

	Share capital	Uncovered loss	Total equity capital
As at 01.01.2023	30 000	-961 233	-931 233
Result for the year		-24 708	-24 708
As at 31.12.2023	30 000	-985 941	-955 941

Note 5 Inter-company items between companies in the same group and related parties

	2023	2022
Receivables		
Loans to companies in the same group (Liquidity loan given to Unisot AS)	0	0
Total	0	0
Liabilities		
Loan from Stephan Nilsson	409 875	409 875
Accounts Payable to Trenob Holding AS	855 496	855 496
Total	1 265 371	1 265 371



NOTES

ABENDUM AS

REPORTING CURRENCY: NOK

Note 6 Shareholders

THE SHARE CAPITAL IN ABENDUM AS AS OF 31.12 CONSISTS OF:

	Total	Face value	Entered
Ordinary shares	30 000	1,0	30 000
Total	30 000		30 000

OWNERSHIP STRUCTURE

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Unisot Holding AS	30 000	100,0	100,0

Note 7 Going concern

The basis for the board's conclusion on going concern is based on current operations, creditors and increased interest for investments in the company.

The equity is negative NOK -955 941, however subordinated loans from Trenob Holding AS and Stephan Nilsson amount to NOK 1 265 371 (see note 5). Subordinated capital is therefore positive.



REVENUE STATEMENT

ABENDUM AS

REPORTING CURRENCY: NOK

OPERATING INCOME AND OPERATING EXPENSES	Note	2023	2022
Revenue		4 882	0
Other income		196	0
Total income		5 078	0
Other expenses		28 727	90 926
Total expenses		28 727	90 926
Operating profit		-23 649	-90 926
FINANCIAL INCOME AND EXPENSES			
Other interest income		890	402
Other financial income		431	0
Other financial expenses		2 380	1 131
Net financial items		-1 059	-729
Net profit before tax		-24 708	-91 654
Net profit after tax		-24 708	-91 654
Net profit or loss	4	-24 708	-91 654
ATTRIBUTABLE TO			
Loss brought forward		24 708	91 654
Total		-24 708	-91 654



BALANCE SHEET

ABENDUM AS

REPORTING CURRENCY: NOK

ASSETS	Note	2023	2022
Development	2	166 320	166 320
Total intangible assets	2	166 320	166 320
Total non-current assets		166 320	166 320
DEBTORS			
Other short-term receivables		26 277	57 317
Receivables from group companies	5	0	56 756
Total receivables		26 277	114 073
INVESTMENTS			
Cash and cash equivalents		176 846	54 009
Total current assets		203 123	168 082
Total assets		369 443	334 402



BALANCE SHEET

ABENDUM AS

REPORTING CURRENCY: NOK

EQUITY AND LIABILITIES	Note	2023	2022
EQUITY			
PAID-IN CAPITAL			
Share capital	6	30 000	30 000
Total paid-up equity		30 000	30 000
RETAINED EARNINGS			
Uncovered loss	7	-985 941	-961 233
Total retained earnings	7	-985 941	-961 233
Total equity	4, 7	-955 941	-931 233
LIABILITIES			
CURRENT LIABILITIES			
Trade payables	5	854 928	854 650
Other current liabilities	5	470 456	410 985
Total current liabilities		1 325 384	1 265 635
Total liabilities		1 325 384	1 265 635
Total equity and liabilities		369 443	334 402

30.04.2024

The board of Abendum AS

Anna Maria Bergmans
chairman of the board

Lars Olle Stephan Nilsson
member of the board/General Manager

Caroline Elisabeth Ingrid Nilsson
member of the board



NOTES

ABENDUM AS

REPORTING CURRENCY: NOK

Accounting principles

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

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

Software developed by the company will be included as an intangible asset once it is very likely that the development will result in a clearly identifiable economic gain from the immaterial asset.

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. The depreciation period for real property acquired after 2009 is divided into the part that represents the building and the part that represents fixed technical installations. 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.

SHARES IN SUBSIDIARIES

Subsidiaries are valued using the cost method in the company accounts. The investment is valued at acquisition cost for the shares unless a write-down has been necessary. A write-down to fair value is made when a fall in value is due to reasons that cannot be expected to be temporary and such write-down must be considered as necessary in accordance with good accounting practice. Write-downs are reversed when the basis for the write-down is no longer present.

Dividends, group contributions and other distributions from subsidiaries are posted to income in the same year as provided for in the distributor's accounts. To the extent that dividends/ group contributions exceed the share of profits earned after the date of acquisition, the excess amounts represents a repayment of invested capital, and distributions are deducted from the investment's value in the balance sheet of the parent company.

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.

CHANGE IN ACCOUNTING PRINCIPLE

From and including the financial year 2022, the accounting principle for software development expenses has been changed to NRS 19 Intangible Assets. The new accounting principle entails that software development expenses are activated to the balance sheet as intangible assets.

ABENDUM AS (924 359 463)

PAGE 4



NOTES

ABENDUM AS

REPORTING CURRENCY: NOK

Note 1 Management fees and services from related parties

The management consists of 4 people employed in respectively Unisot AS, Unisot Holding AS and Trenob Holding AS. Trenob Holding is the majority shareholder in Unisot Holding AS.

Unisot Holding AS owns 100% of Unisot AS, Abendum AS and SeafoodChain Ventures AS.

Services from Trenob Holding AS are invoiced to these companies.

Services invoiced from Trenob Holding AS to Abendum AS in 2023 (excl VAT):

Management fee	0
Accounting services	0
Marketing Services	0
Sum services from Trenob Holding AS	0

CEO remuneration

The CEO was employed in the sister company Unisot AS, while also acting as CEO in all of the companies in the Unisot Holding AS group.

Total CEO remuneration before tax, paid from Unisot AS:

CEO remuneration 2023	From Unisot AS	Sum CEO remuneration 2023
Salary	581 765	581 765
Pension	11 340	11 340
Other remuneration	6 005	6 005
Sum remuneration	599 110	599 110



NOTES

ABENDUM AS

REPORTING CURRENCY: NOK

Note 2 Intangible assets

	R&D
Acquisition cost 01.01.2023	166 320
Inflow of purchased intangible assets	0
<i>Self-produced - Triple Entry Accounting</i>	<i>0</i>
Sum inflow of self-produced intangible assets	0
Inflow of transferred intangible assets	0
Acquisition cost 31.12.2023	166 320
Accumulated depreciations 31.12	0
Accumulated write-downs 31.12	0
Reversed write-downs 31.12	0
Book value 31.12.2023	0
Acc. depreciations and write-downs 01.01.2023	0
This year's depreciation	0
This year's write-downs	0
This year's reversal of write-downs	0
Disposal	0
Acc. depreciations and write-downs 31.12.2023	0

Depreciation

The software is not finished and have not met a commercial standard, thus depreciation has not started as of 2023.



NOTES

ABENDUM AS

REPORTING CURRENCY: NOK

Note 3 Tax

This year's tax expense	2023	2022
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/loss	0	0
Taxable income:		
Result before tax	-24 708	-91 654
Permanent differences	0	0
Changes in temporary differences	0	-31 143
Taxable income	-24 708	-122 798
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0

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

	2023	2022	Difference
Accumulated loss to be brought forward	-943 656	-918 948	24 708
Not included in the deferred tax calculation	943 656	918 948	-24 708
Deferred tax assets (22 %)	0	0	0

Deferred tax not included in the balance sheet.



NOTES

ABENDUM AS

REPORTING CURRENCY: NOK

Note 4 Equity capital

	Share capital	Uncovered loss	Total equity capital
As at 01.01.2023	30 000	-961 233	-931 233
Result for the year		-24 708	-24 708
As at 31.12.2023	30 000	-985 941	-955 941

Note 5 Inter-company items between companies in the same group and related parties

	2023	2022
Receivables		
Loans to companies in the same group (Liquidity loan given to Unisot AS)	0	0
Total	0	0
Liabilities		
Loan from Stephan Nilsson	409 875	409 875
Accounts Payable to Trenob Holding AS	855 496	855 496
Total	1 265 371	1 265 371



NOTES

ABENDUM AS

REPORTING CURRENCY: NOK

Note 6 Shareholders

THE SHARE CAPITAL IN ABENDUM AS AS OF 31.12 CONSISTS OF:

	Total	Face value	Entered
Ordinary shares	30 000	1,0	30 000
Total	30 000		30 000

OWNERSHIP STRUCTURE

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Unisot Holding AS	30 000	100,0	100,0

Note 7 Going concern

The basis for the board's conclusion on going concern is based on current operations, creditors and increased interest for investments in the company.

The equity is negative NOK -955 941, however subordinated loans from Trenob Holding AS and Stephan Nilsson amount to NOK 1 265 371 (see note 5). Subordinated capital is therefore positive.