



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 926 046 209
Organisasjonsform: Aksjeselskap
Foretaksnavn: THERMO FISHER SCIENTIFIC NORWAY
SENIOR HOLDING AS
Forretningsadresse: Ullernchausséen 52
0379 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: Petrus Thomas Andrianus Van Der Zande

Dato for fastsettelse av årsregnskapet: 24.10.2024

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, 19.08.2025



Brønnøysundregistrene

Brønnøysundregistrene Årsregnskap regnskapsåret 2023 for 926046209

Postadresse: 8910 Brønnøysund

Telefoner: Opplysningstelefonen 75 00 75 00 Telefaks 75 00 75 05

E-post: firmapost@brreg.no Internett: www.brreg.no

Organisasjonsnummer: 974 760 673



Resultatregnskap

| Beløp i: NOK | Note | 2023 | 2022 |
|--|------|-----------------|-----------------|
| RESULTATREGNSKAP | | | |
| Kostnader | | | |
| Annen driftskostnad | 2 | 231 895 | 112 949 |
| Sum kostnader | | 231 895 | 112 949 |
| Driftsresultat | | -231 895 | -112 949 |
| Netto finans | | | |
| Annen finanskostnad | | 8 119 | 3 720 |
| Sum finanskostnader | | 8 119 | 3 720 |
| Netto finans | | -8 119 | -3 720 |
| Ordinært resultat før skattekostnad | | -240 014 | -116 669 |
| Skattekostnad på ordinært resultat | 6 | 26 733 | -35 567 |
| Ordinært resultat etter skattekostnad | | -266 747 | -81 102 |
| Årsresultat | 6 | -266 747 | -81 102 |
| Overføringer og disponeringer | | | |
| Udekket tap | 5 | -213 281 | -81 102 |
| Sum overføringer og disponeringer | | -213 281 | -81 102 |



Balanse

| Beløp i: NOK | Note | 2023 | 2022 |
|---------------------------------------|------|----------------------|----------------------|
| BALANSE - EIENDELER | | | |
| Anleggsmidler | | | |
| Immaterielle eiendeler | | | |
| Sum anleggsmidler | | 0 | 0 |
| Omløpsmidler | | | |
| Varer | | | |
| Fordringer | | | |
| Andre fordringer | 3 | 2 365 954 207 | 1 044 559 345 |
| Sum fordringer | | 2 365 954 207 | 1 044 559 345 |
| Sum omløpsmidler | | 2 365 954 207 | 1 044 559 345 |
| SUM EIENDELER | | 2 365 954 207 | 1 044 559 345 |
| BALANSE - EGENKAPITAL OG GJELD | | | |
| Egenkapital | | | |
| Innskutt egenkapital | | | |
| Aksjekapital | 4, 5 | 30 000 | 30 000 |
| Annen innskutt egenkapital | 5 | 1 268 444 281 | 814 756 289 |
| Sum innskutt egenkapital | | 1 268 474 281 | 814 786 289 |
| Opptjent egenkapital | | | |
| Annen egenkapital | 5 | -339 383 | -126 102 |
| Sum opptjent egenkapital | | -339 383 | -126 102 |
| Sum egenkapital | | 1 268 134 898 | 814 660 187 |
| Sum langsiktig gjeld | | 0 | 0 |
| Kortsiktig gjeld | | | |
| Leverandørgjeld | 3 | | 19 850 |



Balanse

| Beløp i: NOK | Note | 2023 | 2022 |
|---------------------------------|-------------|----------------------|----------------------|
| Betalbar skatt | 6 | 520 447 626 | 229 767 489 |
| Annen kortsiktig gjeld | 3 | 577 371 683 | 111 819 |
| Sum kortsiktig gjeld | | 1 097 819 309 | 229 899 158 |
| Sum gjeld | | 1 097 819 309 | 229 899 158 |
| SUM EGENKAPITAL OG GJELD | | 2 365 954 207 | 1 044 559 345 |



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 756299

Enheten

Organisasjonsnummer: 926 046 209
Organisasjonsform: Aksjeselskap
Foretaksnavn: THERMO FISHER SCIENTIFIC NORWAY
SENIOR HOLDING AS
Forretningsadresse: Ullernchausséen 52
0379 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: Petrus Thomas Andrianus Van Der Zande
Dato for fastsettelse av årsregnskapet: 24.10.2024

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: 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, 18.11.2024



Organisasjonsnr: 926 046 209
THERMO FISHER SCIENTIFIC NORWAY
SENIOR HOLDING AS

RESULTATREGNSKAP

| <u>Beløp i: NOK</u> | <u>Note</u> | <u>2023</u> | <u>2022</u> |
|--|-------------|-----------------|-----------------|
| RESULTATREGNSKAP | | | |
| Kostnader | | | |
| Annen driftskostnad | 2 | 231 895 | 112 949 |
| Sum kostnader | | 231 895 | 112 949 |
| Driftsresultat | | -231 895 | -112 949 |
| Annen finanskostnad | | 8 119 | 3 720 |
| Sum finanskostnader | | 8 119 | 3 720 |
| Netto finans | | -8 119 | -3 720 |
| Ordinært resultat før skattekostnad | | -240 014 | -116 669 |
| Skattekostnad på ordinært resultat | 6 | 26 733 | -35 567 |
| Ordinært resultat etter skattekostnad | | -266 747 | -81 102 |
| Årsresultat | 6 | -266 747 | -81 102 |
| Overføringer og disponeringer | | | |
| Udekket tap | 5 | -213 281 | -81 102 |
| Sum overføringer og disponeringer | | -213 281 | -81 102 |



Organisasjonsnr: 926 046 209
THERMO FISHER SCIENTIFIC NORWAY
SENIOR HOLDING AS

BALANSE

| <u>Beløp i: NOK</u> | <u>Note</u> | <u>2023</u> | <u>2022</u> |
|---------------------------------------|-------------|----------------------|----------------------|
| BALANSE - EIENDELER | | | |
| Anleggsmidler | | | |
| Immaterielle eiendeler | | | |
| Sum anleggsmidler | | 0 | 0 |
| Omløpsmidler | | | |
| Varer | | | |
| Fordringer | | | |
| Andre fordringer | 3 | 2 365 954 207 | 1 044 559 345 |
| Sum fordringer | | 2 365 954 207 | 1 044 559 345 |
| Sum omløpsmidler | | 2 365 954 207 | 1 044 559 345 |
| SUM EIENDELER | | 2 365 954 207 | 1 044 559 345 |
| BALANSE - EGENKAPITAL OG GJELD | | | |
| Egenkapital | | | |
| Innskutt egenkapital | | | |
| Aksjekapital | 4, 5 | 30 000 | 30 000 |
| Annen innskutt egenkapital | 5 | 1 268 444 281 | 814 756 289 |
| Sum innskutt egenkapital | | 1 268 474 281 | 814 786 289 |
| Opptjent egenkapital | | | |
| Annen egenkapital | 5 | -339 383 | -126 102 |
| Sum opptjent egenkapital | | -339 383 | -126 102 |
| Sum egenkapital | | 1 268 134 898 | 814 660 187 |
| Sum langsiktig gjeld | | 0 | 0 |
| Kortsiktig gjeld | | | |
| Leverandørgjeld | 3 | | 19 850 |
| Betalbar skatt | 6 | 520 447 626 | 229 767 489 |
| Annen kortsiktig gjeld | 3 | 577 371 683 | 111 819 |
| Sum kortsiktig gjeld | | 1 097 819 309 | 229 899 158 |
| Sum gjeld | | 1 097 819 309 | 229 899 158 |
| SUM EGENKAPITAL OG GJELD | | 2 365 954 207 | 1 044 559 345 |



Organisasjonsnr: 926 046 209
THERMO FISHER SCIENTIFIC NORWAY
SENIOR HOLDING AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
4

Antall aksjer og aksjeeiere

| <u>Aksjeklasse</u> | <u>Ant. aksjer</u> | <u>Pålydende</u> | <u>Bokført verdi</u> |
|--------------------|--------------------|------------------|----------------------|
| Ordinary shares | 30000.00 | 1.00 | 30000.00 |

| <u>Aksjeeiere - fritekst</u> | <u>Antall</u> | <u>Eierandel</u> | <u>Aksjeklasse</u> |
|------------------------------|---------------|------------------|--------------------|
| CHK Holdings Inc. | 30000.00 | 100.00% | Ordinary shares |

| <u>Sum</u> | <u>Sum antall</u> | <u>Sum eierandel</u> | |
|------------|-------------------|----------------------|--|
| | 30000.00 | 100.00% | |

The ultimate parent is Thermo Fisher Scientific Inc. registered address: C/O Capitol Corporate Services Inc., 108 Lakeland Ave Dover, Delaware 19901.

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
0.00

Omløpsmidler Startdato Sluttdato Endring

Skattemessig fremf. undersk. Startdato Sluttdato Endring

Kortsiktig gjeld Startdato Sluttdato Endring



Our date
02.06.2024

800 80 000
skatteetaten.no

Org. nr:
974761076

Your date

Your reference

Our reference
2024/5229476

Case officer
Robin Ingebrigtsen

Telephone
+4799778267

Postal address
P.O. Box 9200 Grønland
0134 Oslo

THERMO FISHER SCIENTIFIC NORWAY SENIOR
HOLDING AS

Callers from abroad, please call +47 22 07 70 00

c/o Life Technologies, Postboks 114 Smestad
0309 OSLO
Norge

— Permission to prepare the annual accounts and directors' report in English Language

With reference to your letter dated 13th of May 2024 with respect to the above matter regarding Thermo Fischer Scientific Norway Senior Holding AS.

Based on a total evaluation, the view of the tax office is that Thermo Fischer Scientific Norway Senior Holding AS (org.nr. 926 046 209) may make the directors' report and annual accounts in English language according to the Norwegian Accounting Act § 3-4 third paragraph. The exemption requires that the information the decision is based on, does not change significantly.

A copy of this letter must be sent to the Register of Company Accounts in Brønnøysund together with the financial statements. It is incumbent on the company to document by this letter that the permit is granted.

Background

The following is cited from the company's application:

[...]

Reference is made to the Norwegian Accounting Act § 3-4, 3rd paragraph, where it is stated that the authorities may, by issuing regulations or arriving at an individual decision, decide that the annual accounts and/or annual report may be in another language than Norwegian. Skatteetaten has the authority to arrive at such individual decision.

Thermo Fischer Scientific Norway Senior Holding AS (hereinafter; the "Company"), owned by CHK Holdings Inc., is an indirect subsidiary of Thermo Fisher Scientific Inc, based in the United States of America and also listed on NYSE. The Company is a



holding and investment company and is part of the global Thermo Fischer group which operates within the biotechnology market. English is the commonly used language within this industry and within the structure of which the Company is part, the international intercompany communication is in English. All investors and owners are proficient in English.

Two out of three board members are not Norwegian citizens and do not have any knowledge of the Norwegian language. The translation to Norwegian requires significant time and effort, and in addition the translation itself could lead to unnecessary misunderstandings. The annual accounts and the annual report therefore must be prepared and reviewed by the board of directors in English.

[...]

Permission to make the annual accounts and the directors' report in Norway in English language

According to the Norwegian Accounting Act § 3-4, third paragraph shall *"the directors' report and annual accounts ... be in Norwegian. The Ministry can in an individual decision decide that the directors' report and/or annual accounts may be in another language"*.

Ot. prp. nr. 42 (1997-1998) states the following about the purpose of the Accounting Act, refer section 1.1:

"The aim of the Government with respect to the Accounting Act is that it shall contribute towards providing informative accounts for different users of accounts. The users of accounts include investors and creditors, which provide capital for the companies. Other groups include those who have an interest in knowing how the companies are operated, for example employees and the local community. The information to the capital market is an important basis for the correct pricing of financial instruments. The correct pricing of stocks is an important factor in securing the best possible allocation of resources in the economy. High quality accounts will also make it more difficult for market participants to obtain speculative gains as a result of non-publicly available information."

Hence, one of the main aims of the Accounting Act is to contribute to *"informative accounts for different users of accounts"*. The users of the accounts will include investors, creditors, employees and the local community.

Hence, it is the view of the Ministry that it is crucial that the question of dispensation from the general rule that the annual accounts and/or directors' report should be prepared in Norwegian, not in any significant way deviate from the consideration of users of the accounts.



As mentioned above it is particularly the consideration of the users of the account information, which has to be taken into consideration when considering the application for permission. In this assessment, the tax office has emphasized that the company use English as working language. The group management as well as the board of directors have members that are non-Norwegian speaking. The company is operating in an industry of international character. It is the tax office view that the aforementioned circumstances in this case are sufficient for an exemption to be given.

Please state "our reference" (see above) in all written communication with the Norwegian Tax Authorities.

Best regards

Magrit Kilen Stoebner
Assistant director
Innsats, storbedrift
Tax Administration Norway

Robin Ingebrigtsen

This document has been electronically approved and therefore has no handwritten signatures.



DocuSign Envelope ID: 7639D8A7-8E1B-4950-A504-917B35697879

Thermo Fisher Scientific Norway Senior Holding AS
Org.num: 926 046 209

Annual report 2023

- Annual accounts**
- Income statement**
 - Balance sheet**
 - Notes**



Docusign Envelope ID: 7639D8A7-8E1B-4950-A504-917B35697879

Thermo Fisher Scientific Norway Senior Holding AS

Org.num: 926 046 209

Income statement

| | Note | 2023 | 2022 |
|--|------|-----------------|-----------------|
| Operating expenses | | | |
| Other operating expenses | 2 | 231 895 | 112 949 |
| Operating result | | <u>-231 895</u> | <u>-112 949</u> |
| Financial income and expenses | | | |
| Other financial expenses | | 8 119 | 3 720 |
| Ordinary result before tax | | <u>-240 014</u> | <u>-116 669</u> |
| Tax on ordinary result | 6 | <u>-26 733</u> | <u>-35 567</u> |
| Net profit or loss for the year | 6 | <u>-213 281</u> | <u>-81 102</u> |
| Allocated as follows | | | |
| Uncovered losses | 5 | -213 281 | -81 102 |



Docusign Envelope ID: 7639D8A7-8E1B-4950-A504-917B35697879

Thermo Fisher Scientific Norway Senior Holding AS

Org.num: 926 046 209

Balance sheet as of December 31

| | Note | 2023 | 2022 |
|----------------------------|------|----------------------|----------------------|
| Current assets | | | |
| <i>Receivables</i> | | | |
| Other receivables | 3 | <u>2 365 954 207</u> | <u>1 044 559 345</u> |
| Total accounts receivables | | <u>2 365 954 207</u> | <u>1 044 559 345</u> |
| Total current assets | | <u>2 365 954 207</u> | <u>1 044 559 345</u> |
| Total assets | | <u>2 365 954 207</u> | <u>1 044 559 345</u> |



DocuSign Envelope ID: 7639D8A7-8E1B-4950-A504-917B35697879

Thermo Fisher Scientific Norway Senior Holding AS

Org.num: 926 046 209

Balance sheet as of December 31

| | Note | 2023 | 2022 |
|------------------------------|------|----------------------|----------------------|
| Equity | | | |
| <i>Paid-in capital</i> | | | |
| Share capital | 4, 5 | 30 000 | 30 000 |
| Other paid-in capital | 5 | 1 268 444 281 | 814 756 289 |
| Total paid-in capital | | <u>1 268 501 014</u> | <u>814 786 289</u> |
| <i>Retained earnings</i> | | | |
| Uncovered losses | 5 | -339 383 | -126 102 |
| Total equity | | <u>1 268 134 898</u> | <u>814 660 187</u> |
| Liabilities | | | |
| <i>Current liabilities</i> | | | |
| Trade creditors | | 0 | 19 850 |
| Tax payable | 6 | 520 447 626 | 229 767 489 |
| Other short-term liabilities | 3 | 577 371 683 | 111 819 |
| Total current liabilities | | <u>1 097 819 309</u> | <u>229 899 158</u> |
| Total liabilities | | <u>1 097 819 309</u> | <u>229 899 158</u> |
| Total equity and liabilities | | <u>2 365 954 207</u> | <u>1 044 559 345</u> |

DocuSigned by:

PETRUS THOMAS ADRIANUS VAN DER ZANDE

Petrus Thomas Adrianus Van
Der Zande

Styrets leder/ Chairman

Oslo, 24 October 2024

Audun Løken

Audun Løken

Styremedlem/ Board
member

DocuSigned by:

Anthony Hugh Smith

Anthony Hugh Smith

Styremedlem/ Board
member



DocuSign Envelope ID: 7639D8A7-8E1B-4950-A504-917B35697879

Thermo Fisher Scientific Norway Senior Holding AS

Org.num: 926 046 209

Notes to the accounts for 2023

Note - 1 Accounting Principles

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

Balance sheet classification

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

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

Trade and other receivables

Trade receivables and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful debts. Provisions for doubtful debts are calculated on the basis of individual assessments. In addition, for the remainder of accounts receivables outstanding balances, a general provision is carried out based on expected loss.

Foreign currency translation

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

Income tax

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



DocuSign Envelope ID: 7639D8A7-8E1B-4950-A504-917B35697879

Thermo Fisher Scientific Norway Senior Holding AS

Org.num: 926 046 209

Notes to the accounts for 2023

Note 2 - Payroll expenses, number of employees and loans to employees

The total number of employees in the company during the year: 0 labour year.

The firm had no employees in 2022.

Note 3 - Intercompany balance with group and associated companies

| <i>Receivables</i> | 2023 | 2022 |
|--|---------------|---------------|
| IC receivable Life Technologies AS -Group contribution | 2 365 954 207 | 1 044 559 345 |

The receivable is unsecured and interest free

| <i>Payables</i> | 2023 | 2022 |
|--|--------------------|----------------|
| IC payable Life Technologies Finance Limited - In House Bank account | 253 183 | 111 819 |
| IC payable CHK Holdings Inc | 577 000 000 | 0 |
| Total intercompany payables | <u>577 253 183</u> | <u>111 819</u> |

The management company Life Technologies Finance Limited, shall effect quarterly the calculation for distributions of debit interest or credit interest at rate of NIBORSN minus 0.5% (deposit) respectively NIBORSN plus 1.25%(overdraft) among the parties and settle this accordingly on the in-house bank accounts of the participant with the management company. It is repayable on demand and unsecured.

The payable to CHK Holdings Inc. is unsecured and interest free.

Note 4 - Equity

Share capital:

| | Number of shares | Face value | Book value |
|-----------------|-------------------------|-------------------|-------------------|
| Ordinary shares | 30 000 | 1 | 30 000 |

Shareholders per 31.12:

| | Ordinary shares | A-shares | Ownership share | Voting rights |
|-------------------|------------------------|-----------------|------------------------|----------------------|
| CHK Holdings Inc. | 30 000 | 0 | 100 % | 100 % |

The ultimate parent is Thermo Fisher Scientific Inc. registered address: C/O Capitol Corporate Services Inc., 108 Lakeland Ave Dover, Delaware 19901.



Docusign Envelope ID: 7639D8A7-8E1B-4950-A504-917B35697879

Thermo Fisher Scientific Norway Senior Holding AS

Org.num: 926 046 209

Notes to the accounts for 2023

Note 5 - Owners equity

| | Share capital | Other paid-in capital | Uncovered losses | Total |
|-----------------------------|---------------|-----------------------|------------------|----------------------|
| Owners equity 01.01. | 30 000 | 814 756 289 | -126 102 | 814 660 187 |
| Profit for the year | 0 | 0 | -213 281 | -213 281 |
| Dividend | 0 | -577 000 000 | 0 | -577 000 000 |
| Received group contribution | 0 | 1 030 687 992 | 0 | 1 030 687 992 |
| Owners equity 31.12. | 30 000 | 1 268 444 281 | -339 383 | 1 268 134 898 |

The board decided on February 16, 2024, to distribute a dividend of NOK 577,000,000 to the shareholder.

The company will withhold taxes (15%) on the dividend amounts distributed to its shareholders in compliance with relevant tax laws and regulations. The company is responsible for filing the appropriate withholding tax returns and ensures that all payments related to the withheld taxes are made promptly and within the required deadlines.

Note 6 - Income taxes

| <i>Tax base estimation</i> | 2023 | 2022 |
|--|----------------------|----------------------|
| Ordinary result before tax | <u>-240 014</u> | <u>-116 669</u> |
| Change in temporary differences | 118 500 | -45 000 |
| Received group contribution not booked in result | <u>1 321 394 862</u> | <u>1 044 559 345</u> |
| Taxable income before loss carry forward and other adjustments | <u>1 321 273 348</u> | <u>1 044 397 676</u> |
| Tax payable 2023 | 290 680 137 | 229 767 489 |



Thermo Fisher Scientific Norway Senior Holding AS

Org.num: 926 046 209

Notes to the accounts for 2023

Note - 1 Accounting Principles

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

Balance sheet classification

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

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

Trade and other receivables

Trade receivables and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful debts. Provisions for doubtful debts are calculated on the basis of individual assessments. In addition, for the remainder of accounts receivables outstanding balances, a general provision is carried out based on expected loss.

Foreign currency translation

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

Income tax

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



Thermo Fisher Scientific Norway Senior Holding AS

Org.num: 926 046 209

Notes to the accounts for 2023

Note 2 - Payroll expenses, number of employees and loans to employees and auditor's fee

The total number of employees in the company during the year: 0 labour year.

The firm had no employees in 2022.

Note 3 - Intercompany balance with group and associated companies

| <i>Receivables</i> | 2023 | 2022 |
|--|---------------|---------------|
| IC receivable Life Technologies AS -Group contribution | 2 365 954 207 | 1 044 559 345 |

The receivable is unsecured and interest free

| <i>Payables</i> | 2023 | 2022 |
|--|--------------------|----------------|
| IC payable Life Technologies Finance Limited - In House Bank account | 253 183 | 111 819 |
| IC payable CHK Holdings Inc | 577 000 000 | 0 |
| Total intercompany payables | <u>577 253 183</u> | <u>111 819</u> |

The management company Life Technologies Finance Limited, shall effect quarterly the calculation for distributions of debit interest or credit interest at rate of NIBORSN minus 0.5% (deposit) respectively NIBORSN plus 1.25%(overdraft) among the parties and settle this accordingly on the in-house bank accounts of the participant with the management company. It is repayable on demand and unsecured.

The payable to CHK Holdings Inc. is unsecured and interest free.

Note 4 - Equity

Share capital:

| | Number of shares | Face value | Book value |
|-----------------|-------------------------|-------------------|-------------------|
| Ordinary shares | 30 000 | 1 | 30 000 |

Shareholders per 31.12:

| | Ordinary shares | A-shares | Ownership share | Voting rights |
|-------------------|------------------------|-----------------|------------------------|----------------------|
| CHK Holdings Inc. | 30 000 | 0 | 100 % | 100 % |

The ultimate parent is Thermo Fisher Scientific Inc. registered address: C/O Capitol Corporate Services Inc., 108 Lakeland Ave Dover, Delaware 19901.



Thermo Fisher Scientific Norway Senior Holding AS

Org.num: 926 046 209

Notes to the accounts for 2023

Note 5 - Owners equity

| | Share capital | Other paid-in capital | Uncovered losses | Total |
|-----------------------------|---------------|-----------------------|------------------|---------------|
| Owners equity 01.01. | 30 000 | 814 756 289 | -126 102 | 814 660 187 |
| Profit for the year | 0 | 0 | -213 281 | -213 281 |
| Dividend | 0 | -577 000 000 | 0 | -577 000 000 |
| Received group contribution | 0 | 1 030 687 992 | 0 | 1 030 687 992 |
| Owners equity 31.12. | 30 000 | 1 268 444 281 | -339 383 | 1 268 134 898 |

The board decided on February 16, 2024, to distribute a dividend of NOK 577,000,000 to the shareholder. The company will withhold taxes (15%) on the dividend amounts distributed to its shareholders in compliance with relevant tax laws and regulations. The company is responsible for filing the appropriate withholding tax returns and ensures that all payments related to the withheld taxes are made promptly and within the required deadlines.

Note 6 - Income taxes

| <i>Tax base estimation</i> | 2023 | 2022 |
|--|----------------------|----------------------|
| Ordinary result before tax | -240 014 | -116 669 |
| | <u>-240 014</u> | <u>-116 669</u> |
| Change in temporary differences | 118 500 | -45 000 |
| Received group contribution not booked in result | 1 321 394 862 | 1 044 559 345 |
| Taxable income before loss carry forward and other adjustments | <u>1 321 273 348</u> | <u>1 044 397 676</u> |
| Tax payable 2023 | 290 680 137 | 229 767 489 |



To the General Meeting of Thermo Fisher Scientific Norway Senior Holding AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Thermo Fisher Scientific Norway Senior Holding AS (the Company), which comprise the balance sheet as at 31 December 2023, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the financial statements comply with applicable statutory requirements, and the financial statements give a true and fair view of the financial position of the Company as at 31 December 2023, and its financial performance 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 Matters

The Company's financial statements have been submitted after the expiry of the statutory time limit for preparation of financial statements.

The financial statements for the previous period have not been audited and the comparative figures have therefore not been subject to audit. This matter does not affect our opinion on the financial statements.

Responsibilities of the Board of Directors and the Managing Director for the Financial Statements

The Board of Directors and the Managing Director (management) are responsible for the preparation of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

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



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to: <https://revisorforeningen.no/revisjonsberetninger>

Oslo, 24 October 2024

PricewaterhouseCoopers AS

Sjur Holseter

State Authorised Public Accountant