

# Årsredovisning

för

## iO Nordics AB

559311-4514

Räkenskapsåret

2024-01-01 - 2024-12-31

### Fastställelseintyg

Undertecknad styrelseledamot i iO Nordics AB intygar att resultaträkningen och balansräkningen har fastställts på årsstämma 2025-06-30. Årsstämman beslutade att godkänna styrelsens förslag till resultatdisposition.

Jag intygar också att innehållet i dessa elektroniska handlingar överensstämmer med originalen och att originalen undertecknats av samtliga personer som enligt lag ska underteckna dessa.

Göteborg den 2025-06-30

Henrik Segergren



ank=20250704;2025070823954

# Årsredovisning

för

## iO Nordics AB

559311-4514

Räkenskapsåret

2024-01-01 - 2024-12-31



Styrelsen för iO Nordics AB avger följande årsredovisning för räkenskapsåret 2024-01-01 - 2024-12-31. Årsredovisningen är upprättad i svenska kronor, SEK. Om inte annat särskilt anges, redovisas alla belopp i hela kronor (kr). Uppgifter inom parentes avser föregående år.

## Förvaltningsberättelse

### Information om verksamheten

iO Nordics AB, organisationsnummer 559311-4514, med säte i Göteborg ägs i sin helhet av det belgiska bolaget iO Group NV. Verksamhet består av att fungera som moderbolag till koncernens rörelsedrivande dotterbolag i Norden. Företaget har inga anställda.

### Väsentliga händelser under räkenskapsåret

Inga väsentliga händelser har inträffat under räkenskapsåret.

### Förväntad framtida utveckling samt väsentliga risker och osäkerhetsfaktorer

Det förväntas fortsatt tillväxt och positiv utveckling av iO's verksamhet i Norden, genom organisk tillväxt i befintliga dotterbolag och genom förvärv av kompletterande bolag i Sverige och övriga nordiska länder.

Flerårsöversikt (Tkr)	2024	2023	2022	2021
Nettoomsättning	0	0	0	0
Resultat efter finansiella poster	-65 383	-34 855	-36 813	41 284
Balansomslutning	693 358	629 787	595 159	453 717
Soliditet (%)	2	1	8	10

### Förändringar i eget kapital (Tkr)

	Aktie- kapital	Balanserat resultat	Årets resultat	Totalt
Belopp vid årets ingång	25	45 000	-39 902	5 123
Disposition enligt beslut av årsstämman:				
Balanseras i ny räkning		-39 902	39 902	0
Erhållna aktieägartillskott		57 432		57 432
Årets resultat			-46 484	-46 484
<b>Belopp vid årets utgång</b>	<b>25</b>	<b>62 530</b>	<b>-46 484</b>	<b>16 071</b>

### Förslag till vinstdisposition

Styrelsen föreslår att till förfogande stående vinstmedel (kronor):

balanserad vinst	62 530 985
årets förlust	-46 484 145
	<b>16 046 840</b>
disponeras så att i ny räkning överföres	16 046 840
	<b>16 046 840</b>

Företagets resultat och ställning i övrigt framgår av efterföljande resultat- och balansräkning med noter.

## Resultaträkning

	Not	2024-01-01 -2024-12-31	2023-01-01 -2023-12-31
<b>Rörelsens intäkter</b>			
Nettoomsättning		0	1
		0	1
<b>Rörelsens kostnader</b>			
Övriga externa kostnader	2	-128 909	-224 637
Personalkostnader	3	0	0
		-128 909	-224 637
<b>Rörelseresultat</b>		-128 909	-224 636
<b>Resultat från finansiella poster</b>			
Resultat från andelar i koncernföretag	4	0	26 302 442
Övriga ränteintäkter och liknande resultatposter		223 835	0
Räntekostnader och liknande resultatposter	5	-65 477 459	-60 932 549
		-65 253 624	-34 630 107
<b>Resultat efter finansiella poster</b>		-65 382 533	-34 854 743
Bokslutsdispositioner	6	22 041 675	224 637
<b>Resultat före skatt</b>		-43 340 858	-34 630 106
Skatt på årets resultat	7	-3 143 287	-5 271 408
<b>Årets resultat</b>		-46 484 145	-39 901 514

ank=20250704;2025070823956



## Balansräkning

Not

2024-12-31

2023-12-31

### TILLGÅNGAR

#### Anläggningstillgångar

##### *Finansiella anläggningstillgångar*

Andelar i koncernföretag	8	629 124 214	629 124 214
Fordringar hos koncernföretag		57 432 500	0
Andra långfristiga värdepappersinnehav		2 113 989	465 230
<b>Summa finansiella anläggningstillgångar</b>		<b>688 670 703</b>	<b>629 589 444</b>

#### Summa anläggningstillgångar

688 670 703

629 589 444

#### Omsättningstillgångar

##### *Kortfristiga fordringar*

Fordringar hos koncernföretag		4 240 716	0
Övriga fordringar		3 125	0
		<b>4 243 841</b>	<b>0</b>

##### *Kassa och bank*

#### Summa omsättningstillgångar

443 587

197 305

4 687 428

197 305

### SUMMA TILLGÅNGAR

693 358 131

629 786 749



## Balansräkning

Not 2024-12-31 2023-12-31

### EGET KAPITAL OCH SKULDER

<b>Eget kapital</b>	9, 10		
<i>Bundet eget kapital</i>			
Aktiekapital		25 000	25 000
		<b>25 000</b>	<b>25 000</b>
<i>Fritt eget kapital</i>			
Balanserad vinst eller förlust		62 530 985	45 000 000
Årets resultat		-46 484 145	-39 901 515
		<b>16 046 840</b>	<b>5 098 485</b>
<b>Summa eget kapital</b>		<b>16 071 840</b>	<b>5 123 485</b>
<b>Långfristiga skulder</b>	11		
Skulder till koncernföretag		643 914 845	580 347 679
<b>Summa långfristiga skulder</b>		<b>643 914 845</b>	<b>580 347 679</b>
<b>Kortfristiga skulder</b>			
Skulder till koncernföretag		30 226 212	39 043 977
Aktuella skatteskulder		3 143 287	5 271 408
Upplupna kostnader och förutbetalda intäkter	12	1 947	200
<b>Summa kortfristiga skulder</b>		<b>33 371 446</b>	<b>44 315 585</b>
<b>SUMMA EGET KAPITAL OCH SKULDER</b>		<b>693 358 131</b>	<b>629 786 749</b>



## Not 2 Arvode till revisorer

Med revisionsuppdrag avses granskning av årsredovisningen och bokföringen samt styrelsens förvaltning, övriga arbetsuppgifter som det ankommer på bolagets revisor att utföra samt rådgivning eller annat biträde som föranleds av iakttagelser vid sådan granskning eller genomförandet av sådana övriga arbetsuppgifter.

	2024-01-01 -2024-12-31	2023-01-01 -2023-12-31
<b>Öhrlings Pricewaterhousecoopers AB</b>		
Revisionsuppdrag	37 813	37 813
	<b>37 813</b>	<b>37 813</b>

## Not 3 Anställda och personalkostnader

Bolaget har inte haft några anställda och några löner har ej utbetalats.

## Not 4 Resultat från andelar i koncernföretag

	2024-01-01 -2024-12-31	2023-01-01 -2023-12-31
Erhållna utdelningar	0	26 302 442
	<b>0</b>	<b>26 302 442</b>

## Not 5 Räntekostnader och liknande resultatposter

	2024-01-01 -2024-12-31	2023-01-01 -2023-12-31
Räntekostnader till koncernföretag	65 106 889	60 932 549
Övriga räntekostnader	255 915	0
Kursdifferenser	114 656	0
	<b>65 477 460</b>	<b>60 932 549</b>

## Not 6 Bokslutsdispositioner

	2024-01-01 -2024-12-31	2023-01-01 -2023-12-31
Erhållna koncernbidrag	22 041 675	224 637
	<b>22 041 675</b>	<b>224 637</b>

**Not 7 Aktuell och uppskjuten skatt**

	2024-01-01 -2024-12-31	2023-01-01 -2023-12-31
Aktuell skatt	3 143 287	5 271 408
<b>Skatt på årets resultat</b>	<b>3 143 287</b>	<b>5 271 408</b>
Redovisat resultat i skattepliktig verksamhet före skatt	-43 340 858	-34 630 106
Skatt beräknad enligt gällande skattesats (20.6%)	-8 928 217	-7 133 802
Ej avdragsgilla kostnader	12 071 504	12 405 210
<b>Redovisad skattekostnad</b>	<b>3 143 287</b>	<b>5 271 408</b>

**Not 8 Specifikation andelar i koncernföretag**

Namn	Kapital- andel	Rösträtts- andel	Antal andelar	Bokfört värde
Stendahls Group AB	100	100	1 400	235 797
Niceone AB	100	100	124 606	169 129
Triggerfish AB	100	100	10 500	69 684
Peytz & Co A/S	100	100	1 084 234	154 514
				<b>629 124</b>

	Org.nr	Säte
Stendahls Group AB	556680-1808	Göteborg
Niceone AB	556923-4767	Stockholm
Triggerfish AB	556653-1124	Stockholm
Peytz & Co A/S	26 92 35 49	Köpenhamn

**Not 9 Antal aktier och kvotvärde**

Antal aktier 25 000  
Kvotvärde 1 kr

**Not 10 Disposition av vinst eller förlust**

2024-12-31

**Förslag till vinstdisposition**

Styrelsen föreslår att till förfogande stående vinstmedel:

balanserad vinst	62 530 985
årets förlust	-46 484 145
	<b>16 046 840</b>
disponeras så att i ny räkning överföres	16 046 840
	<b>16 046 840</b>

**Not 11 Långfristiga skulder**

Inga skulder har förfallotidpunkt senare än fem år från balansdagen.

**Not 12 Upplupna kostnader och förutbetalda intäkter**

2024-12-31

2023-12-31

Upplupna kostnader	1 946	200
	<b>1 946</b>	<b>200</b>

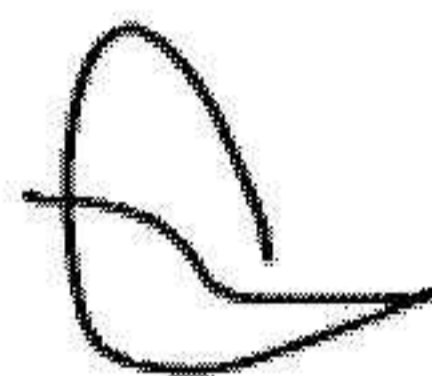
### Not 13 Uppgifter om moderföretag

Moderföretag i den största koncern där företaget ingår och som upprättar koncernredovisning är iO Group NV med organisationsnummer 0712677311 med säte i Belgien.

Inköp och försäljning inom koncernen

Av företagets totala inköp och försäljning mätt i kronor avser 0% (0%) av inköpen och 0% (0%) av försäljningen andra företag inom hela den företagsgrupp som företaget tillhör.

Underskriven den dag som framgår av respektive befattningshavares elektroniska underskrift



Pieter Janssens  
Ordförande



Collin Seyger  
Ledamot



Henrik Segergren  
Ledamot

Vår revisionsberättelse har lämnats den dag som framgår av min elektroniska underskrift  
**Öhrlings Pricewaterhousecoopers AB**



Helena Pegrén  
Auktoriserad revisor

# Verifikat

Transaktion 09222115557550873680

## Dokument

559311-4514 IO Nordics AB för 20240101-  
20241231\_250630  
Huvuddokument  
10 sidor  
Startades 2025-06-30 14:54:18 CEST (+0200) av Kristina  
Malmström (KM)  
Färdigställt 2025-06-30 17:11:24 CEST (+0200)

## Initierare

Kristina Malmström (KM)  
Stendahls Reklambyrå AB  
Org. nr 5567985295  
kristina.malmstrom@stendahls.se  
+46708181356

## Signerare

Henrik Segergren (HS)  
Personnummer 19800511-5079  
henrik.segergren@stendahls.se



*Henrik Segergren*

Namnet som returnerades från svenskt BankID var  
"HENRIK SEGERGREN"  
Signerade 2025-06-30 15:00:16 CEST (+0200)

Collin Seyger (CS)  
collin.seyger@iodigital.com

*Collin Seyger*

Signerade 2025-06-30 15:31:55 CEST (+0200)



# Verifikat

Transaktion 09222115557550873680

Pieter Janssens (PJ)  
pieter.janssens@iodigital.com



Signerade 2025-06-30 15:00:15 CEST (+0200)

Helena Pegrén (HP)  
Personnummer 198601185088  
helena.pegren@pwc.com



Namnet som returnerades från svenskt BankID var  
"HELENA PEGRÉN"  
Signerade 2025-06-30 17:11:24 CEST (+0200)

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# Revisionsberättelse

Till bolagsstämman i IO Nordics AB, org.nr 559311-4514

## Rapport om årsredovisningen

### Uttalanden

Vi har utfört en revision av årsredovisningen för IO Nordics AB för år 2024.

Enligt vår uppfattning har årsredovisningen upprättats i enlighet med årsredovisningslagen och ger en i alla väsentliga avseenden rättvisande bild av IO Nordics ABs finansiella ställning per den 31 december 2024 och av dess finansiella resultat för året enligt årsredovisningslagen. Förvaltningsberättelsen är förenlig med årsredovisningens övriga delar.

Vi tillstyrker därför att bolagsstämman fastställer resultaträkningen och balansräkningen för IO Nordics AB.

### Grund för uttalanden

Vi har utfört revisionen enligt International Standards on Auditing (ISA) och god revisionssed i Sverige. Vårt ansvar enligt dessa standarder beskrivs närmare i avsnittet Revisorns ansvar. Vi är oberoende i förhållande till IO Nordics AB enligt god revisorssed i Sverige och har i övrigt fullgjort vårt yrkesetiska ansvar enligt dessa krav.

Vi anser att de revisionsbevis vi har inhämtat är tillräckliga och ändamålsenliga som grund för våra uttalanden.

### Styrelsens ansvar

Det är styrelsen som har ansvaret för att årsredovisningen upprättas och att den ger en rättvisande bild enligt årsredovisningslagen. Styrelsen ansvarar även för den interna kontroll som de bedömer är nödvändig för att upprätta en årsredovisning som inte innehåller några väsentliga felaktigheter, vare sig dessa beror på oegentligheter eller misstag.

Vid upprättandet av årsredovisningen ansvarar styrelsen för bedömningen av bolagets förmåga att fortsätta verksamheten. De upplyser, när så är tillämpligt, om förhållanden som kan påverka förmågan att fortsätta verksamheten och att använda antagandet om fortsatt drift. Antagandet om fortsatt drift tillämpas dock inte om styrelsen avser att likvidera bolaget, upphöra med verksamheten eller inte har något realistiskt alternativ till att göra något av detta.

### Revisorns ansvar

Våra mål är att uppnå en rimlig grad av säkerhet om huruvida årsredovisningen som helhet inte innehåller några väsentliga felaktigheter, vare sig dessa beror på oegentligheter eller misstag, och att lämna en revisionsberättelse som innehåller våra uttalanden. Rimlig säkerhet är en hög grad av säkerhet, men är ingen garanti för att en revision som utförs enligt ISA och god revisionssed i Sverige alltid kommer att upptäcka en väsentlig felaktighet om en sådan finns. Felaktigheter kan uppstå på grund av oegentligheter eller misstag och anses vara väsentliga om de enskilt eller tillsammans rimligen kan förväntas påverka de ekonomiska beslut som användare fattar med grund i årsredovisningen.

En ytterligare beskrivning av vårt ansvar för revisionen av årsredovisningen finns på Revisorsinspektionens webbplats: [www.revisorsinspektionen.se/revisornsansvar](http://www.revisorsinspektionen.se/revisornsansvar). Denna beskrivning är en del av revisionsberättelsen.

## Rapport om andra krav enligt lagar och andra författningar

### Uttalanden

Utöver vår revision av årsredovisningen har vi även utfört en revision av styrelsens förvaltning för IO Nordics AB för år 2024 samt av förslaget till dispositioner beträffande bolagets vinst eller förlust.

Vi tillstyrker att bolagsstämman behandlar förlusten enligt förslaget i förvaltningsberättelsen och beviljar styrelsens ledamöter ansvarsfrihet för räkenskapsåret.

### Grund för uttalanden

Vi har utfört revisionen enligt god revisionssed i Sverige. Vårt ansvar enligt denna beskrivs närmare i avsnittet Revisorns ansvar. Vi är oberoende i förhållande till IO Nordics AB enligt god revisorssed i Sverige och har i övrigt fullgjort vårt yrkesetiska ansvar enligt dessa krav.

Vi anser att de revisionsbevis vi har inhämtat är tillräckliga och ändamålsenliga som grund för våra uttalanden.

## Styrelsens ansvar

Det är styrelsen som har ansvaret för förslaget till dispositioner beträffande bolagets vinst eller förlust. Vid förslag till utdelning innefattar detta bland annat en bedömning av om utdelningen är försvarlig med hänsyn till de krav som bolagets verksamhetsart, omfattning och risker ställer på storleken av bolagets egna kapital, konsolideringsbehov, likviditet och ställning i övrigt.

Styrelsen ansvarar för bolagets organisation och förvaltningen av bolagets angelägenheter. Detta innefattar bland annat att fortlöpande bedöma bolagets ekonomiska situation, och att tillse att bolagets organisation är utformad så att bokföringen, medelsförvaltningen och bolagets ekonomiska angelägenheter i övrigt kontrolleras på ett betryggande sätt.

## Revisorns ansvar

Vårt mål beträffande revisionen av förvaltningen, och därmed vårt uttalande om ansvarsfrihet, är att inhämta revisionsbevis för att med en rimlig grad av säkerhet kunna bedöma om någon styrelseledamot i något väsentligt avseende:

- företagit någon åtgärd eller gjort sig skyldig till någon försummelse som kan föranleda ersättningsskyldighet mot bolaget, eller
- på något annat sätt handlat i strid med aktiebolagslagen, årsredovisningslagen eller bolagsordningen.

Vårt mål beträffande revisionen av förslaget till dispositioner av bolagets vinst eller förlust, och därmed vårt uttalande om detta, är att med rimlig grad av säkerhet bedöma om förslaget är förenligt med aktiebolagslagen.

Rimlig säkerhet är en hög grad av säkerhet, men ingen garanti för att en revision som utförs enligt god revisionssed i Sverige alltid kommer att upptäcka åtgärder eller försummelser som kan föranleda ersättningsskyldighet mot bolaget, eller att ett förslag till dispositioner av bolagets vinst eller förlust inte är förenligt med aktiebolagslagen.

En ytterligare beskrivning av vårt ansvar för revisionen av förvaltningen finns på Revisorsinspektionens webbplats: [www.revisorsinspektionen.se/revisornsansvar](http://www.revisorsinspektionen.se/revisornsansvar). Denna beskrivning är en del av revisionsberättelsen.

Göteborg den dag som framgår av vår elektroniska signatur

Öhrlings PricewaterhouseCoopers AB

Helena Pegrén  
Auktoriserad revisor

# Deltagare

ÖHRLINGS PRICEWATERHOUSECOOPERS AB 556029-6740 Sverige

Signerat med Svenskt BankID

2025-06-30 15:09:39 UTC

Undertecknare

Datum

Namn returnerat från Svenskt BankID: HELENA PEGRÉN

Helena Pegrén

Auktoriserad revisor

Leveranskanal: E-post

ank=20250704;2025070823968

**LIST OF THE DIRECTORS OR BUSINESS MANAGERS OF THE PARENT  
COMPANY AND OF THE AUDITORS WHO HAVE AUDITED THE  
CONSOLIDATED ANNUAL ACCOUNTS**

**LIST OF DIRECTORS, BUSINESS MANAGERS AND AUDITORS**

COMPLETE LIST with surname, first names, profession, place of residence (address, number, postcode and town) and position

Tom Van Mierlo BV  
BE0826.502.752  
Zavelheide 15, 2200 Herentals, Belgium  
Permanently represented by Tom Van Mierlo  
Class A Director, mandate from 15/06/2024 to 28/06/2030

Pieter Janssens BV  
BE0837.743.369  
Zavelheide 15, 2200 Herentals, Belgium  
Permanently represented by Pieter Janssens  
Class A Director, mandate from 15/06/2024 to 28/06/2030

WPEF VI Holdco VII BE. B.V.  
1401 AB Bussum, Brediusweg 31, The Netherlands  
KvK (Dutch Chamber of Commerce) no. 69650543  
Permanently represented by Cédric Van Cauwenberghe  
Class B Director, mandate from 15/06/2024 to 28/06/2030

PolyBoea BV  
BE0686.884.318  
Kievermont 102, 2440 Geel, Belgium  
Represented by Sam Daems  
Class B Director, mandate from 15/06/2024 to 28/06/2030

PricewaterhouseCoopers Bedrijfsrevisoren  
BE0429.501.944  
Culliganlaan 5, 1831 Machelen, Belgium  
Represented by Peter Van den Eynde (Statutory auditor — Membership no.: A01530)  
Statutory auditor, mandate from 01/09/2022 to 30/06/2025

No.

CONSO 4

2025092501683

	Notes	Codes	Financial year	Preceding financial year
<b>Financial income</b> .....		75/76B	.....	..... 34,163
Recurring financial income .....		75	.....	..... 34,163
Income from financial fixed assets .....		750	.....	.....
Income from current assets.....		751	.....	.....
Other financial income .....		752/9	.....	.....
Non-recurring financial income.....	5.14	76B	.....	.....
<b>Financial costs</b> .....		65/66B	..... 48,960,068	..... 42,813,390
Recurring financial costs.....		65	..... 48,960,068	..... 42,813,390
Debt costs .....		650	..... 35,354,914	..... 29,276,655
Amortisation of positive consolidation differences ...		9961	..... 13,605,154	..... 13,536,736
Amounts written down on current assets other than inventories, work in progress and trade payables: additions (write-backs) .....		651	..... (+)/(-)	.....
Other financial costs.....		652/9	.....	.....
Non-recurring financial costs .....	5.14	66B	.....	.....
<b>Profit (Loss) for the financial year before taxes .... (+)/(-)</b>		9903	..... -20,214,207	..... -20,991,292
<b>Transfers from deferred taxes and deferred tax liabilities</b> .....		780	.....	.....
<b>Transfers to deferred taxes and deferred tax liabilities .</b>		680	.....	.....
<b>Taxes on the profit or loss</b> .....		67/77	..... 5,466,123	..... 5,091,817
Taxes.....	5.14	670/3	..... 5,466,123	..... 5,091,817
Adjustment of income taxes and write-back of provisions for taxes.....		77	.....	.....
<b>Profit (Loss) for the financial year</b> .....		9904	..... -25,680,330	..... -26,083,110
<b>Share of the profit/loss from companies to which the equity method has been applied</b> ..... (+)/(-)		9975	.....	.....
Profit .....		99751	.....	.....
Loss .....		99752	.....	.....
<b>Consolidated profit (Consolidated loss)</b> .....		9976	..... -25,680,330	..... -26,083,110
Third-party share of the profit/loss .....		99761	..... 1,773	..... -1,968
Group share of the profit/loss .....		99762	..... -25,682,103	..... -26,081,142

No.		CONSO 5.1
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## NOTES TO THE CONSOLIDATED ANNUAL ACCOUNTS

## LIST OF THE CONSOLIDATED SUBSIDIARIES AND COMPANIES TO WHICH THE EQUITY METHOD HAS BEEN APPLIED

NAME, full address of the REGISTERED OFFICE and, for a company governed by Belgian law, the COMPANY REGISTRATION NUMBER	Method used (F/P/V1/V2/V3/V4) <sup>8 9</sup>	Share of the capital or the contribution held <sup>10</sup> (in %)	Change in the percentage of the capital or the contribution held (compared with the preceding financial year) <sup>11</sup>
iO Belgium NV Zavelheide 15, 2200 Herentals, Belgium BE 0861.085.232	I	100%	100%
iO Benelux NV Zavelheide 15, 2200 Herentals, Belgium BE 0646.826.187	I	100%	100%
iO The Netherlands BV St-Jorisstraat 129, 5211 HA Den Bosch, The Netherlands KvK no. 17125433	I	100%	100%
iO On-site BV Tractieweg 41, 3534 AP Utrecht, The Netherlands KvK no. 56564899	I	100%	100%
iO Bulgaria EOOD Todor Alexandrov Blvd 109–115 TAO Business Center, Sofia, Bulgaria BG130302685	I	100%	100%

- <sup>8</sup> F. Full consolidation  
P. Proportionate consolidation (indicating, in the first column, the details showing the joint management)
- V1. The equity method applied to an associated company (*Article 3:124, first paragraph, section 3 of the Belgian royal decree of 29 April 2019 implementing the Belgian Code of Companies and Associations*)
- V2. The equity method applied to a subsidiary over which the parent company has effective control in the event that the consolidation contravenes the principle of a true and fair view (*Article 3:98 in conjunction with Article 3:100 of the abovementioned royal decree*)
- V3. The equity method applied to a subsidiary in liquidation or that has decided to terminate its business or for which it can no longer be assumed that it will continue its business (*Article 3:99 in conjunction with Article 3:100 of the abovementioned royal decree*)
- V4. The equity method applied to an investee company where the business is not closely integrated into the business of the company that holds the joint control (*Article 3:124, second paragraph of the abovementioned royal decree*).
- <sup>9</sup> If a change in the percentage of the share of the capital or the contribution held entails a change in the method used, the designation of the new method shall be followed by an asterisk.
- <sup>10</sup> Share of the capital or contribution of these companies that is held by the companies included in the consolidation, and by persons acting in their own name but on behalf of those companies.
- <sup>11</sup> If, during the financial year, the composition of the consolidated entity has undergone a significant change as a result of changes in this percentage, additional information must be provided in the CONSO 5.5 section (*Article 3:102 of the abovementioned royal decree*).

No.

CONSO 5.1 ter

**LIST OF CONSOLIDATED SUBSIDIARIES AND OF COMPANIES TO WHICH THE EQUITY METHOD IS APPLIED  
(continued)**

NAME, full address of the REGISTERED OFFICE and, for a company governed by Belgian law, the COMPANY REGISTRATION NUMBER	Method used (F/P/V1/V2/V3/V4)	Share of the capital or the contribution held (in %)	Change in the percentage of the capital or the contribution held (compared with the preceding financial year)
iO Nordics AB Vasagatan 7, 411 24 Gothenburg, Sweden SE559311-4514	I	100%	100%
Stendahls Group AB Vasagatan 7, 411 24 Gothenburg, Sweden SE556680-1808	I	100%	100%
Stendahls Reklambyrå AB Vasagatan 7, 411 24 Gothenburg, Sweden SE556798-5295	I	100%	100%
Niceone AB Ynglingagatan 2, 1 TR, 113 47 Stockholm, Sweden SE556923-4767	I	100%	100%
Awave AB Ynglingagatan 2, 1 TR, 113 47 Stockholm, Sweden SE556727-6141	I	100%	100%
Awave SIA Antonijas iela 8-10, Rīga, LV-1010, Latvia LV40103824521	I	100%	100%
Awave Systems AB Ynglingagatan 2, 1 TR, 113 47 Stockholm, Sweden SE559209-1424	I	100%	100%
Triggerfish AB Långhomsgatan 27, 116 46 Stockholm, Sweden SE556653-1124	I	100%	100%
Peytz & Co A/S Rentemestervej 56C, 2400 Copenhagen, Denmark DK26923549	I	100%	100%
IPGROUP & Co LLC 58/1 Ismail str., off 3, MD2001 Chişinău, Moldova	I	100%	100%
Further CPH APS Rentemestervej 56C, 2400 Copenhagen, Denmark DK39970740	I	51%	51%
Bid Group Bilhandlarbudet AB Bolstanäsvägen 1, 192 78 Sollentuna, Sweden SE559217-7009	I	20%	20%

2025092501685



No.

CONSO 5.8.1

2025092501687

**STATEMENT OF INTANGIBLE FIXED ASSETS**

	Codes	Financial year	Preceding financial year
<b>DEVELOPMENT COSTS</b>			
<b>Acquisition price at financial year-end.....</b>	8051P	xxxxxxxxxxxxxxxxxxxx	..... 17,588,855
<b>Movements during the financial year</b>			
Acquisitions, including self-constructed fixed assets .....	8021	..... 2,674,096	
Transfers and disposals.....	8031	.....	
Transfers from one item to another..... (+)/(-)	8041	.....	
Conversion differences..... (+)/(-)	99811	.....	
Other movements..... (+)/(-)	99821	..... 96,585	
<b>Acquisition price at financial year-end.....</b>	8051	..... 20,359,536	
<b>Amortisation and amounts written down at financial year-end ..</b>			
	8121P	xxxxxxxxxxxxxxxxxxxx	..... 10,690,490
<b>Movements during the financial year</b>			
Recorded .....	8071	..... 3,341,308	
Written back.....	8081	.....	
Acquired from third parties.....	8091	.....	
Written off .....	8101	.....	
Transferred from one item to another..... (+)/(-)	8111	..... 266,730	
Conversion differences..... (+)/(-)	99831	.....	
Other movements..... (+)/(-)	99841	..... 350,173	
<b>Amortisation and amounts written down at financial year-end ..</b>	8121	..... 14,648,701	
<b>NET BOOK VALUE AT FINANCIAL YEAR-END.....</b>	81311	..... 5,710,835	

No.

CONSO 5.8.3

2025092501688

	Codes	Financial year	Preceding financial year
<b>SERVICE CONCESSION ARRANGEMENTS, PATENTS, LICENCES, KNOW-HOW, TRADEMARKS AND SIMILAR RIGHTS</b>			
<b>Acquisition price at financial year-end.....</b>	8052P	XXXXXXXXXXXXXXXXXXXX	..... 1,110,601
<b>Movements during the financial year</b>			
Acquisitions, including self-constructed fixed assets .....	8022	..... 1,755,808	
Transfers and disposals.....	8032	.....	
Transfers from one item to another..... (+)/(-)	8042	.....	
Conversion differences..... (+)/(-)	99812	.....	
Other movements .....	99822	.....	
<b>Acquisition price at financial year-end.....</b>	8052	..... 2,866,409	
<b>Amortisation and amounts written down at financial year-end ..</b>			
	8122P	XXXXXXXXXXXXXXXXXXXX	..... 469,302
<b>Movements during the financial year</b>			
Recorded.....	8072	..... 2,441,937	
Written back.....	8082	.....	
Acquired from third parties.....	8092	.....	
Written off .....	8102	.....	
Transferred from one item to another..... (+)/(-)	8112	..... -266,730	
Conversion differences..... (+)/(-)	99832	.....	
Other movements .....	99842	.....	
<b>Amortisation and amounts written down at financial year-end ..</b>	8122	..... 2,644,509	
<b>NET BOOK VALUE AT FINANCIAL YEAR-END.....</b>	211	..... 221,900	

No.

CONSO 5.9.1

2025092501689

**STATEMENT OF TANGIBLE FIXED ASSETS**

	Codes	Financial year	Preceding financial year
<b>LAND AND BUILDINGS</b>			
Acquisition price at financial year-end.....	8191P	XXXXXXXXXXXXXXXXXX	13,947,762
<b>Movements during the financial year</b>			
Acquisitions, including self-constructed fixed assets .....	8161	.....7,689	
Transfers and disposals.....	8171	..... 113,914	
Transfers from one item to another ..... (+)/(-)	8181	.....	
Conversion differences..... (+)/(-)	99851	.....	
Other movements ..... (+)/(-)	99861	.....	
Acquisition price at financial year-end.....	8191	..... 13,841,537	
Capital gains at financial year-end .....	8251P	XXXXXXXXXXXXXXXXXX	
<b>Movements during the financial year</b>			
Recorded.....	8211	.....	
Acquired from third parties.....	8221	.....	
Written off.....	8231	.....	
Transferred from one item to another .....	8241	.....	
Conversion differences..... (+)/(-)	99871	.....	
Other movements ..... (+)/(-)	99881	.....	
Capital gains at financial year-end .....	8251	.....	
Depreciation and amounts written down at financial year-end...	8321P	XXXXXXXXXXXXXXXXXX	..... 4,493,288
<b>Movements during the financial year</b>			
Recorded.....	8271	..... 1,123,294	
Written back.....	8281	..... 100,210	
Acquired from third parties.....	8291	.....	
Written off.....	8301	.....	
Transferred from one item to another ..... (+)/(-)	8311	.....	
Conversion differences..... (+)/(-)	99891	.....	
Other movements ..... (+)/(-)	99901	.....	
Depreciation and amounts written down at financial year-end...	8321	..... 5,516,372	
<b>NET BOOK VALUE AT FINANCIAL YEAR-END.....</b>	(22)	..... 8,325,165	

No.

CONSO 5.9.2

2025092501690

	Codes	Financial year	Preceding financial year
<b>PLANT, MACHINERY AND EQUIPMENT</b>			
<b>Acquisition price at financial year-end</b> .....	8193P	XXXXXXXXXXXXXXXXXXXX	.....
<b>Movements during the financial year</b>			
Acquisitions, including self-constructed fixed assets .....	8163	..... 596,448	
Transfers and disposals.....	8173	..... 372,613	
Transfers from one item to another..... (+)/(-)	8183	..... 8,543,336	
Conversion differences..... (+)/(-)	99853	.....	
Other movements..... (+)/(-)	99863	.....	
<b>Acquisition price at financial year-end</b> .....	8193	..... 8,767,171	
<b>Capital gains at financial year-end</b> .....	8253P	XXXXXXXXXXXXXXXXXXXX	.....
<b>Movements during the financial year</b>			
Recorded.....	8213	.....	
Acquired from third parties.....	8223	.....	
Written off.....	8233	.....	
Transferred from one item to another..... (+)/(-)	8243	.....	
Conversion differences..... (+)/(-)	99873	.....	
Other movements..... (+)/(-)	99883	.....	
<b>Capital gains at financial year-end</b> .....	8253	.....	
<b>Depreciation and amounts written down at financial year-end</b> ...	8323P	XXXXXXXXXXXXXXXXXXXX	.....
<b>Movements during the financial year</b>			
Recorded.....	8273	..... 1,010,625	
Written back.....	8283	..... 203,239	
Acquired from third parties.....	8293	.....	
Written off.....	8303	.....	
Transferred from one item to another..... (+)/(-)	8313	..... 5,290,657	
Conversion differences..... (+)/(-)	99893	.....	
Other movements..... (+)/(-)	99903	.....	
<b>Depreciation and amounts written down at financial year-end</b> ...	8323	..... 6,098,043	
<b>NET BOOK VALUE AT FINANCIAL YEAR-END</b> .....	(24)	..... 2,669,129	

2025092501691

	Codes	Financial year	Preceding financial year
<b>FURNITURE AND VEHICLES</b>			
Acquisition price at financial year-end.....	8193P	XXXXXXXXXXXXXXXXXXXX	.....4,916,741
<b>Movements during the financial year</b>			
Acquisitions, including self-constructed fixed assets .....	8163	..... 259,224	
Transfers and disposals.....	8173	.....	
Transfers from one item to another.....(+)/(-)	8183	..... 5,236,685	
Conversion differences.....(+)/(-)	99853	.....	
Other movements.....(+)/(-)	99863	.....	
Acquisition price at financial year-end.....	8193	..... 10,412,650	
Capital gains at financial year-end .....	8253P	XXXXXXXXXXXXXXXXXXXX	.....
<b>Movements during the financial year</b>			
Recorded .....	8213	.....	
Acquired from third parties.....	8223	.....	
Written off .....	8233	.....	
Transferred from one item to another.....(+)/(-)	8243	.....	
Conversion differences.....(+)/(-)	99873	.....	
Other movements.....(+)/(-)	99883	.....	
Capital gains at financial year-end .....	8253	.....	
Depreciation and amounts written down at financial year-end...	8323P	XXXXXXXXXXXXXXXXXXXX	..... 1,652,090
<b>Movements during the financial year</b>			
Recorded .....	8273	..... 1,175,700	
Written back.....	8283	.....	
Acquired from third parties.....	8293	.....	
Written off .....	8303	.....	
Transferred from one item to another.....(+)/(-)	8313	..... 5,162,719	
Conversion differences.....(+)/(-)	99893	.....	
Other movements.....(+)/(-)	99903	.....	
Depreciation and amounts written down at financial year-end...	8323	..... 7,990,509	
<b>NET BOOK VALUE AT FINANCIAL YEAR-END.....</b>	(24)	..... 2,422,141	

No.

CONSO 5.9.3

2025092501692

No.									
		Codes	Financial year			Preceding financial year			
<b>LEASING AND OTHER SIMILAR RIGHTS</b>									
	<b>Acquisition price at financial year-end.....</b>	8193P	XXXXXXXXXXXXXXXXXX			.....			
<b>Movements during the financial year</b>									
	Acquisitions, including self-constructed fixed assets .....	8163	..... 2,395,231						
	Transfers and disposals.....	8173	.....						
	Transfers from one item to another..... (+)/(-)	8183	..... 3,094,956						
	Conversion differences..... (+)/(-)	99853	.....						
	Other movements..... (+)/(-)	99863	.....						
	<b>Acquisition price at financial year-end.....</b>	8193	..... 5,490,187						
	<b>Capital gains at financial year-end .....</b>	8253P	XXXXXXXXXXXXXXXXXX			.....			
<b>Movements during the financial year</b>									
	Recorded.....	8213	.....						
	Acquired from third parties.....	8223	.....						
	Written off .....	8233	.....						
	Transferred from one item to another..... (+)/(-)	8243	.....						
	Conversion differences..... (+)/(-)	99873	.....						
	Other movements..... (+)/(-)	99883	.....						
	<b>Capital gains at financial year-end .....</b>	8253	.....						
	<b>Depreciation and amounts written down at financial year-end ...</b>	8323P	XXXXXXXXXXXXXXXXXX			.....			
<b>Movements during the financial year</b>									
	Recorded.....	8273	..... 1,441,713						
	Written back.....	8283	..... 234,693						
	Acquired from third parties.....	8293	.....						
	Written off .....	8303	.....						
	Transferred from one item to another..... (+)/(-)	8313	..... 375,255						
	Conversion differences..... (+)/(-)	99893	.....						
	Other movements..... (+)/(-)	99903	.....						
	<b>Depreciation and amounts written down at financial year-end...</b>	8323	..... 1,582,275						
	<b>NET BOOK VALUE AT FINANCIAL YEAR-END.....</b>	(24)	..... 3,907,912						

2025092501693

No.			
	<b>OTHER TANGIBLE FIXED ASSETS</b>		
	<b>Acquisition price at financial year-end</b> .....	8195P xxxxxxxxxxxxxxxxxxxx	..... 16,874,977
	<b>Movements during the financial year</b>		
	Acquisitions, including self-constructed fixed assets .....	8165 .....	
	Transfers and disposals.....	8175 .....	
	Transfers from one item to another.....(+)/(-)	8185 .....-16,874,977	
	Conversion differences.....(+)/(-)	99855 .....	
	Other movements.....(+)/(-)	99865 .....	
	<b>Acquisition price at financial year-end</b> .....	8195 .....	
	<b>Capital gains at financial year-end</b> .....	8255P Xxxxxxxxxxxxxxxxxx	.....
	<b>Movements during the financial year</b>		
	Recorded .....	8215 .....	
	Acquired from third parties.....	8225 .....	
	Written off .....	8235 .....	
	Transferred from one item to another.....(+)/(-)	8245 .....	
	Conversion differences.....(+)/(-)	99875 .....	
	Other movements.....(+)/(-)	99885 .....	
	<b>Capital gains at financial year-end</b> .....	8255 .....	
	<b>Depreciation and amounts written down at financial year-end</b> ...	8325P xxxxxxxxxxxxxxxxxxxx	..... 10,828,631
	<b>Movements during the financial year</b>		
	Recorded .....	8275 .....	
	Written back.....	8285 .....	
	Acquired from third parties.....	8295 .....	
	Written off .....	8305 .....	
	Transferred from one item to another.....(+)/(-)	8315 .....-10,828,631	
	Conversion differences.....(+)/(-)	99895 .....	
	Other movements.....(+)/(-)	99905 .....	
	<b>Depreciation and amounts written down at financial year-end</b> ...	8325 .....	
	<b>NET BOOK VALUE AT FINANCIAL YEAR-END</b> .....	(26) .....	

No.

CONSO 5.10.1

2025092501694

**STATEMENT OF FINANCIAL FIXED ASSETS**

	Codes	Financial year	Preceding financial year
<b>COMPANIES TO WHICH THE EQUITY METHOD HAS BEEN APPLIED – PARTICIPATING INTERESTS</b>			
<b>Acquisition price at financial year-end</b> .....	8391P	XXXXXXXXXXXXXXXXXXXX	.....
<b>Movements during the financial year</b>			
Acquisitions .....	8361	.....	
Transfers and disposals.....	8371	.....	
Transfers from one item to another.....(+)/(-)	8381	.....	
Conversion differences.....(+)/(-)	99911	.....	
<b>Acquisition price at financial year-end</b> .....	8391	.....	
<b>Capital gains at financial year-end</b> .....	8451P	XXXXXXXXXXXXXXXXXXXX	.....
<b>Movements during the financial year</b>			
Recorded .....	8411	.....	
Acquired from third parties.....	8421	.....	
Written off .....	8431	.....	
Conversion differences.....(+)/(-)	99921	.....	
Transferred from one item to another.....(+)/(-)	8441	.....	
<b>Capital gains at financial year-end</b> .....	8451	.....	
<b>Amounts written down at financial year-end</b> .....	8521P	XXXXXXXXXXXXXXXXXXXX	.....
<b>Movements during the financial year</b>			
Recorded .....	8471	.....	
Written back.....	8481	.....	
Acquired from third parties.....	8491	.....	
Written off .....	8501	.....	
Conversion differences.....(+)/(-)	99931	.....	
Transferred from one item to another.....(+)/(-)	8511	.....	
<b>Amounts written down at financial year-end</b> .....	8521	.....	
<b>Uncalled amounts at financial year-end</b> .....	8551P	XXXXXXXXXXXXXXXXXXXX	.....
<b>Movements during the financial year</b> .....(+)/(-)	8541	.....	
<b>Uncalled amounts at financial year-end</b> .....	8551	.....	
<b>Changes in the equity of the companies to which the equity method has been applied</b> .....(+)/(-)			
Share of the profit/loss for the financial year.....	999411	.....	
Elimination of dividends relating to these participating interests..	999421	.....	
Other movements in equity .....	999431	.....	
<b>NET BOOK VALUE AT FINANCIAL YEAR-END</b> .....	(99211)	.....0	

No.

CONSO 5.10.1

2025092501695

	Codes	Financial year	Preceding financial year
<b>COMPANIES TO WHICH THE EQUITY METHOD HAS BEEN APPLIED</b>			
<b>— AMOUNTS RECEIVABLE</b>			
<b>NET BOOK VALUE AT FINANCIAL YEAR-END .....</b>	99212P	XXXXXXXXXXXXXXXXXXXX	.....
<b>Movements during the financial year</b>			
Appropriations .....	8581	.....	
Repayments .....	8591	.....	
Recorded amounts written down .....	8601	.....	
Amounts written back .....	8611	.....	
Conversion differences.....(+)/(-)	99951	.....	
Other.....(+)/(-)	8631	.....	
<b>NET BOOK VALUE AT FINANCIAL YEAR-END.....</b>	(99212)	.....	
<b>ACCUMULATED AMOUNTS WRITTEN DOWN ON AMOUNTS RECEIVABLE AT FINANCIAL YEAR-END .....</b>	8651	.....	

No.

CONSO 5.11

2025092501696

**STATEMENT OF CONSOLIDATED RESERVES**

	Codes	Financial year	Preceding financial year
<b>Consolidated reserves at financial year-end</b> ..... (+)/(-)	9910P	XXXXXXXXXXXXXXXXXXXX	.....-55,008,955
<b>Movements during the financial year</b>			
Group share of the consolidated profit/loss ..... (+)/(-)	99002	.....-25,682,103	
Other movements ..... (+)/(-)	99003	.....-1,067,977	
<i>Restatement explained in CONSO 9</i>			
<i>(to be broken down for the significant amounts not allocated to</i>			
<i>the group's share in the consolidated result)</i>			
.....		.....	
.....		.....	
.....		.....	
.....		.....	
<b>Consolidated reserves at financial year-end</b> ..... (+)/(-)	(9910)	.....-81,759,035	

No.

CONSO 5.12

2025092501697

**STATEMENT OF CONSOLIDATION DIFFERENCES AND DIFFERENCES AFTER APPLYING THE EQUITY METHOD**

	Codes	Financial year	Preceding financial year
<b>POSITIVE CONSOLIDATION DIFFERENCES</b>			
<b>Net book value at financial year-end</b> .....	99201P	XXXXXXXXXXXXXXXXXX	..... 291,177,021
<b>Movements during the financial year</b>			
Due to an increase in the participation rate .....	99021	.....	
Due to a decrease in the participation rate .....	99031	.....	
Amounts written down .....	99041	..... 13,605,154	
Differences taken into account in result .....	99051	.....	
Other movements .....	99061	..... -774,762	
<b>Net book value at financial year-end</b> .....	99201	..... 276,797,105	
<b>NEGATIVE CONSOLIDATION DIFFERENCES</b>			
<b>Net book value at financial year-end</b> .....	99111P	XXXXXXXXXXXXXXXXXX	
<b>Movements during the financial year</b>			
Due to an increase in the participation rate .....	99022	.....	
Due to a decrease in the participation rate .....	99032	.....	
Amounts written down .....	99042	.....	
Differences taken into account in result .....	99052	.....	
Other movements .....	99062	.....	
<b>Net book value at financial year-end</b> .....	99111	.....	
<b>POSITIVE DIFFERENCES AFTER APPLYING THE EQUITY METHOD</b>			
<b>Net book value at financial year-end</b> .....	99202P	XXXXXXXXXXXXXXXXXX	
<b>Movements during the financial year</b>			
Due to an increase in the participation rate .....	99023	.....	
Due to a decrease in the participation rate .....	99033	.....	
Amounts written down .....	99043	.....	
Differences taken into account in result .....	99053	.....	
Other movements .....	99063	.....	
<b>Net book value at financial year-end</b> .....	99202	.....	
<b>NEGATIVE DIFFERENCES AFTER APPLYING THE EQUITY METHOD</b>			
<b>Net book value at financial year-end</b> .....	99112P	XXXXXXXXXXXXXXXXXX	
<b>Movements during the financial year</b>			
Due to an increase in the participation rate .....	99024	.....	
Due to a decrease in the participation rate .....	99034	.....	
Amounts written down .....	99044	.....	
Differences taken into account in result .....	99054	.....	
Other movements .....	99064	.....	
<b>Net book value at financial year-end</b> .....	99112	.....	

No.

CONSO 5.13

2025092501698

**STATEMENT OF LIABILITIES**

**BREAKDOWN OF LIABILITIES WITH AN ORIGINAL MATURITY OF MORE THAN ONE YEAR, ACCORDING TO THEIR REMAINING MATURITY**

**Long-term liabilities falling due within one year**

	Codes	Financial year
Financial debts.....	8801	.....
Subordinated loans .....	8811	.....
Unsubordinated debenture loans .....	8821	.....
Leasing and other similar obligations .....	8831	..... 1,425,785
Credit institutions .....	8841	.....
Other loans .....	8851	.....
Trade payables .....	8861	.....
Suppliers .....	8871	.....
Bills payable .....	8881	.....
Advance payments on work in progress .....	8891	.....
Other amounts payable .....	8901	.....
<b>Total long-term liabilities falling due within one year .....</b>	<b>(42)</b>	<b>.....</b>

**Liabilities with a remaining maturity of more than one year but less than five years**

Financial debts.....	8802	..... 307,761,217
Subordinated loans .....	8812	..... 8,393,845
Unsubordinated debenture loans .....	8822	.....
Leasing and other similar obligations .....	8832	..... 2,546,330
Credit institutions .....	8842	..... 296,821,042
Other loans .....	8852	.....
Trade payables .....	8862	.....
Suppliers .....	8872	.....
Bills payable .....	8882	.....
Advance payments on work in progress .....	8892	.....
Other amounts payable .....	8902	.....
<b>Total liabilities with a remaining maturity of more than one year but less than five years ...</b>	<b>8912</b>	<b>..... 307,761,217</b>

**Liabilities with a remaining maturity of more than five years**

Financial debts.....	8803	.....
Subordinated loans .....	8813	.....
Unsubordinated debenture loans .....	8823	.....
Leasing and other similar obligations .....	8833	.....
Credit institutions .....	8843	.....
Other loans .....	8853	.....
Trade payables .....	8863	.....
Suppliers .....	8873	.....
Bills payable .....	8883	.....
Advance payments on work in progress .....	8893	.....
Other amounts payable .....	8903	.....
<b>Total liabilities with a remaining maturity of more than five years .....</b>	<b>8913</b>	<b>.....</b>

No.

CONSO 5.13

2025092501699

	Codes	Financial year
<b>LIABILITIES (OR PORTION OF THE LIABILITIES) GUARANTEED BY PHYSICAL COLLATERAL HELD OR IRREVOCABLY PROMISED ON THE ASSETS OF THE COMPANIES INCLUDED IN THE CONSOLIDATION</b>		
Financial debts.....	8922	..... 305,793,164
Subordinated loans.....	8932	.....
Unsubordinated debenture loans.....	8942	.....
Leasing and other similar obligations.....	8952	..... 3,972,115
Credit institutions.....	8962	..... 301,821,049
Other loans.....	8972	.....
Trade payables.....	8982	.....
Suppliers.....	8992	.....
Bills payable.....	9002	.....
Advance payments on work in progress.....	9012	.....
Debts relating to taxes, remuneration and social security contributions.....	9022	.....
Taxes.....	9032	.....
Remuneration and social security contributions.....	9042	.....
Other amounts payable.....	9052	.....
<b>Total liabilities guaranteed by physical collateral held or irrevocably promised on the assets of the companies included in the consolidation.....</b>	<b>9062</b>	<b>..... 305,793,164</b>

No.

CONSO 5.14

2025092501700

**RESULTS**

	Codes	Financial year	Preceding financial year
<b>NET TURNOVER</b>			
<b>Breakdown by business sector</b>			
Hours.....		204,655,714	220,714,941
Products.....		44,543,358	40,819,717
Other.....			
<b>Breakdown by geographic market</b>			
Belgium.....		80,680,547	76,937,431
The Netherlands.....		123,600,671	138,333,587
Sweden.....			37,964,576
Nordics.....		44,917,854	8,299,064
Total turnover for the group in Belgium.....	99083	80,680,547	76,937,431
<b>AVERAGE NUMBER OF EMPLOYEES (IN FULL-TIME EQUIVALENT UNITS) AND STAFF COSTS</b>			
<b>Parent company and fully consolidated subsidiaries</b>			
Average number of employees.....	90901		
<i>Arbeiders</i> (blue-collar workers).....	90911		
<i>Bedienden</i> (white-collar workers).....	90921	1,663	1,829
Management staff.....	90931		
Others.....	90941		
Staff costs			
Remuneration and social security contributions.....	99621	120,058,687	132,700,881
Pensions.....	99622		
Average number of employees employed in Belgium by the companies concerned.....	99081		
<b>Proportionately consolidated subsidiaries</b>			
Average number of employees.....	90902		
<i>Arbeiders</i> (blue-collar workers).....	90912		
<i>Bedienden</i> (white-collar workers).....	90922		
Management staff.....	90932		
Others.....	90942		
Staff costs			
Remuneration and social security contributions.....	99623		
Pensions.....	99624		
Average number of employees employed in Belgium by the companies concerned.....	99082		

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	Codes	Financial year	Preceding financial year
<b>NON-RECURRING INCOME</b> .....	76	.....	.....
<b>Non-recurring operating income</b> .....	76A	.....	.....
Write-back of depreciation and amounts written down on intangible and tangible fixed assets .....	760	.....	.....
Write-back of depreciation on consolidation differences.....	9970	.....	.....
Write-back of provisions for exceptional business risks and costs .....	7620	.....	.....
Capital profits on disposal of intangible and tangible fixed assets .....	7630	.....	.....
Other non-recurring operating income .....	764/8	.....	.....
Including .....			
.....			
.....			
<b>Non-recurring financial income</b> .....	76B	.....	.....
Write-back of amounts written down on financial fixed assets.....	761	.....	.....
Write-back of provisions for exceptional financial risks and costs .....	7621	.....	.....
Capital profit on disposal of financial fixed assets .....	7631	.....	.....
Other non-recurring financial income.....	769	.....	.....
Including .....			
.....			
.....			

	Codes	Financial year	Preceding financial year
<b>NON-RECURRING COSTS</b> .....	66	.....	.....
<b>Non-recurring operating costs</b> .....	66A	..... 7,148,998	..... 9,034,594
Non-recurring depreciation, amortisation and amounts written down on formation expenses, on intangible and tangible fixed assets..	660	.....	.....
Amortisation of positive consolidation differences .....	9962	.....	.....
Provisions for exceptional business risks and costs: additions (uses) .....	6620	..... (+)/(-)	.....
Capital losses on realisation of intangible and tangible fixed assets .....	6630	.....	.....
Other non-recurring operating costs .....	664/7	..... 7,148,998	..... 9,034,594
Including .....			
.....			
.....			
Non-recurring operating costs reported as restructuring costs (-)	6690	.....	.....
<b>Non-recurring financial costs</b> .....	66B	.....	.....
Amounts written down on financial fixed assets .....	661	.....	.....
Provisions for exceptional financial risks and costs: additions (uses) .....	6621	..... (+)/(-)	.....
Capital losses on realisation of financial fixed assets .....	6631	.....	.....
Other non-recurring financial costs .....	668	.....	.....
Including .....			
.....			
.....			

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	Non-recurring financial costs reported as restructuring costs .. (-)	6691	.....	.....
	Negative consolidation differences included in the result..... (-)	9963	.....	.....
No.				CONSO 5.14

**TAXES ON THE RESULT**

Difference between the taxes attributed to to the consolidated profit and loss account for the financial year and previous financial years and the taxes already paid or payable for those financial years, insofar as this difference is important with regard to the future taxes payable.....

Effect of the non-recurring results on the tax on the result for the financial year .....

Codes	Financial year	Preceding financial year
99084	.....	.....
99085	.....	.....

No.

CONSO 5.17

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**FINANCIAL RELATIONSHIPS WITH**

**THE DIRECTORS OR MANAGERS OF THE PARENT COMPANY**

Total amount of the remuneration granted in respect of their duties in the parent company, its subsidiaries and associated companies, including the amount of the retirement pensions granted to said former directors or managers on that basis .....

Total amount of advance payments and loans granted by the parent company, by a subsidiary or an associated company .....

Codes	Financial year
99097	.....
99098	.....

**THE STATUTOR AUDITOR(S) AND THE PERSONS WITH WHOM THEY ARE AFFILIATED**

Remuneration of the statutory auditor(s) for the exercise of a mandate as statutory auditor at the group level, with the head of said group being the company publishing the information.....

Remuneration of the statutory auditor(s) for performing exceptional activities or special assignments carried out within group companies

- Other audit engagements .....
- Tax advice engagements.....
- Other non-audit engagements .....

Remuneration of persons with whom the statutory(s) is/are affiliated to exercise a mandate as statutory auditor at the group level, with the head of said group being the company publishing the information .....

Remuneration of persons with whom the statutory auditor(s) is/are affiliated for performing exceptional activities or special assignments carried out within group companies

- Other audit engagements .....
- Tax advice engagements.....
- Other non-audit engagements .....

Codes	Financial year
9507	..... 208,738
95071	..... 123,008
95072	.....
95073	.....
9509	..... 41,437
95091	.....
95092	..... 75,965
95093	.....

**Justifications pursuant to Article 3:63, §6 of the Belgian Code of Companies and Associations**

.....  
 .....  
 .....  
 .....

(continued on page... if necessary)

**OTHER DOCUMENTS TO BE FILED  
IN ACCORDANCE WITH THE BELGIAN CODE  
OF COMPANIES AND ASSOCIATIONS**

2025092501704

**CONSOLIDATED ANNUAL REPORT**

Dear members of the General Meeting,  
Dear shareholders,

In accordance with our legal and statutory obligations and in application of Article 3:32 of the Belgian Code of Companies and Associations, we hereby report on the exercise of our mandate and on the annual accounts for the financial year running from 1 January 2024 to 31 December 2024.

This concerns the consolidation of the participating interests of iO Group NV.

We present to you the consolidated annual accounts for the financial year ended 31 December 2024 for approval. These annual accounts show the following balances (in thousands of EUR):

- Balance sheet total	380,433
- Equity	(4,187)
- Profit/(Loss) for the financial year	(25,680)

**In accordance with Article 3:32 of the Belgian Code of Companies, we can provide you with the following information:**

- 1. At least a true and fair view of the development and results of the business and the position of the company, as well as a description of the main risks and uncertainties it faces**

The annual accounts as at 31 December 2024 show the following balances (in thousands of EUR):

• Fixed assets	300,054
• Current assets	80,379
• Total assets	380,433
• Equity	-4,187
• Provisions for risks and charges	0
• Long-term debt	307,761
• Short-term debt	54,039
• Accrued and deferred items	22,820
• Total liabilities	380,433
• Consolidated result (loss)	(25,680)

There are no other risks and uncertainties other than the normal risks and uncertainties inherent in the business activity.

- 2. Information on significant events after the reporting period**

No significant events took place after the end of the financial year.

- 3. Information on circumstances which could significantly influence the development of the company, provided that it is not of such a nature that it would cause serious harm to the company**

There are no circumstances which could significantly influence the development of the company other than the normal circumstances inherent in the business activity.

- 4. Information on research and development activities**

Research and development activities are carried out and financed on an ongoing basis in connection with the development platforms used by group companies to carry out their projects. These development platforms form the basis for the majority of the services provided by the group.

- 5. Information regarding the existence of branches of the company**

The company has no branches.

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6. **In the event that the balance sheet shows a loss carried forwards, or the profit and loss account shows a loss for the financial year for two consecutive financial years, a justification of the application of the valuation rules based on the going concern assumption.**

The balance sheet as at 31/12/2024 shows a loss brought forwards and negative equity. As such, Article 3:6 of the Belgian Code of Companies applies. Although the annual accounts (both consolidated and statutory) of iO Group NV show a negative result, the continuity of the company is guaranteed. The consolidated result is driven by, among other things, goodwill write-downs, which have no further cash impact. Accumulated up to and including 31 December 2024, goodwill write-downs total EUR 62 million. Consolidated, the Group generates positive EBITDA (and has a positive cash flow).

The IO Group NV result also includes interest charges for group financing. EURIBOR is trending downwards, resulting in a reduced interest burden. The cash flow forecast for the next 12 months, covering the period until June 2026, appears to be sufficient to meet the financial commitments. Back in 2023 we recorded restructuring costs and other one-off costs totalling EUR 9 million. This exercise continued in 2024, with duplicate costs reduced, with a total of EUR 6 million in non-recurring costs in 2024. This has significantly reduced our recurring costs for the coming years. In the case of underperforming subsidiaries, the Board takes tangible measures aimed at increasing revenue growth and productivity and reducing overheads by focusing on synergies and integrations with other group functions and entities.

Taking into account the foregoing, IO Group NV will be able to fulfil its financial obligations and there is no reason to adjust the valuation rules applied when the financial statements are closed. The ability of the company and its subsidiaries to continue as going concerns is not compromised.

In accordance with Article 3:4 of the Belgian Code of Companies, this statement will be included in the notes to the annual accounts.

7. **All information to be included in this report under to this Code**

- a) **Article 523 of the Belgian Code of Companies**

No situation occurred during the preceding financial year pursuant to Article 7:96 of the Belgian Code of Companies.

- b) **Changes to the valuation rules**

There were no changes to the valuation rules.

8. **Use of financial instruments**

The company does not use financial instruments.

The annual report has been drawn up. The directors have no comments in this respect.

05 June 2025

TOM VAN MIERLO BV  
Chairman  
Class A Director  
Represented by  
Tom van Mierlo

PIETER JANSSENS BV  
Secretary  
Class A Director  
Represented by  
Pieter Janssens

WPEF VI Holdco VII BE. B.V.  
Vote counter  
Class B Director  
Represented by Cédric Van Cauwenberghe

POLYBOEA BV  
Class B Director  
Represented by Sam Daems

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CONSO 7

**AUDITOR'S REPORT ON THE CONSOLIDATED ANNUAL ACCOUNTS**

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CONSO 8

**CONSOLIDATED REPORT ON PAYMENTS TO GOVERNMENTS**

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## ADDITIONAL INFORMATION

### Senior facility

Because of the senior facility that iO Group has contracted with subsidiaries, the shares of all group companies are pledged.

### Going concern

The balance sheet as at 31/12/2024 shows a loss brought forwards and negative equity. As such, Article 3:6 of the Belgian Code of Companies applies. Although the annual accounts (both consolidated and statutory) of iO Group NV show a negative result, the continuity of the company is guaranteed. The consolidated result is driven by, among other things, goodwill write-downs, which have no further cash impact. Accumulated up to and including 31 December 2024, goodwill write-downs total EUR 62 million. Consolidated, the Group generates positive EBITDA (and has a positive cash flow).

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Taking into account the foregoing, IO Group NV will be able to fulfil its financial obligations and there is no reason to adjust the valuation rules applied when the financial statements are closed. The ability of the company and its subsidiaries to continue as going concerns is not compromised.

### Restatement 2023 comparative figures

In the 2023 financial year an adjustment was made to the figures because a statutory goodwill position (of EUR 1,069 thousand) had not been eliminated in the course of the consolidation. **This goodwill was generated as a result of a merger between iO Belgium, Marlon Holding BV and Marlon BV.** This resulted in an overestimation of intangible fixed assets and an underestimation of financial costs (because the participation value was incorrectly adjusted relative to financial results as a consolidate entry). **This adjustment was made in the comparative figures for the 2023 financial year.**

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**REPORT OF THE AUDITOR TO THE GENERAL MEETING OF SHAREHOLDERS OF  
IO GROUP NV ON THE CONSOLIDATED ANNUAL ACCOUNTS FOR THE FINANCIAL YEAR  
ENDED 31 DECEMBER 2024**

In the context of the statutory audit of the consolidated annual accounts of iO Group NV ("the Company") and its subsidiaries (collectively "the Group"), we hereby submit to you our audit report. This includes our report on the consolidated annual accounts and the other statutory and regulatory requirements. The two elements together comprise an indivisible whole.

We were appointed to our capacity of auditor by the General Meeting of 2 February 2023 based on a proposal by the Board. Our mandate expires on the date of the General Meeting that will deliberate on the annual accounts for the financial year ended 31 December 2024. We have performed the statutory audit of the Company's consolidated annual accounts for six consecutive financial years.

**Report on the consolidated annual accounts**

**Unqualified opinion**

We have conducted a statutory audit of the Group's consolidated annual accounts, which include the consolidated balance sheet dated 31 December 2024 plus the consolidated profit and loss account for the financial year ended on that date and the notes. These consolidated annual accounts indicate a consolidated balance sheet total of EUR 380,432,830 and the consolidated profit and loss account is closed with a consolidated loss of EUR 25,680,330 for the financial year.

In our opinion, the consolidated annual accounts provide a true and fair view of the Group's assets and financial situation as at 31 December 2024, and of its results for the financial year ended on that date, in accordance with the accounting reference system applicable in Belgium.

**Basis for the unqualified opinion**

We carried out our audit in accordance with the International Standards on Auditing (ISA) as applicable in Belgium. We also applied the international auditing standards approved by the International Auditing and Assurance Standards Board (IAASB), which apply as at the current closing date and have not yet been approved at national level. Our responsibilities under these standards are further described in the "*Auditor's responsibilities for the audit of the consolidated annual accounts*" section of our report. We have complied with all the deontological requirements relevant to the audit of the consolidated annual accounts in Belgium, including those relating to independence.

We have obtained from the Board and from the Company's representatives the clarifications and information required for our audit.

We believe that the audit information we have obtained is sufficient and appropriate to serve as a basis for our opinion.

**Board's responsibilities for the preparation of the consolidated annual accounts**

The Board is responsible for preparing consolidated annual accounts that give a true and fair view in accordance with the accounting reference system applicable in Belgium, and for internal controls that the Board deems necessary for the preparation of consolidated annual accounts that do not contain any material misstatements due to fraud or error.

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When preparing the consolidated annual accounts, the Board is responsible for assessing the Group's ability to continue as a going concern, explaining where applicable matters relating to continuation as a going concern and using the going concern assumption, unless the Board intends to liquidate the Group or to terminate the business activities, or has no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the consolidated annual accounts**

Our objectives are to obtain a reasonable degree of assurance that the consolidated annual accounts as a whole do not contain any material misstatements due to fraud or error and to produce an audit report detailing our opinion. A reasonable degree of assurance is a high level of assurance but not a guarantee that an audit carried out in accordance with the ISAs will always detect a material misstatement where one exists. Misstatements may occur as a result of fraud or error and are considered material if it can reasonably be expected that they would, individually or jointly, influence the economic decisions taken by users on the basis of the consolidated annual accounts in question.

When carrying out our audit, we comply with the statutory, regulatory and normative framework that is applicable to the audit of annual accounts in Belgium. However, a statutory audit does not guarantee the future viability of the Group, nor the efficiency or effectiveness with which the Board manages or will manage the Group's business activities. Our responsibilities in relation to the going concern assumption used by the Board are described below.

As part of an audit carried out in accordance with the ISAs, we apply professional judgement and maintain a professional critical stance during the audit. We also carry out the following activities:

- Identifying and assessing the risk of the consolidated annual accounts containing material misstatements resulting from fraud or error, determining and conducting audit activities to address such risks and obtaining audit information that is sufficient and appropriate to provide a basis for our opinion. The risk of a material misstatement due to fraud not being detected is greater than the risk of a material misstatement due to error not being detected, as fraud may involve collusion, forgery, intentional failure to record transactions, deliberate misrepresentation or circumvention of internal controls;
- Planning and conducting the group audit in order to obtain sufficient and appropriate audit information in relation to the financial information of the entities or business units within the Group to serve as a basis for issuing an opinion on the consolidated annual accounts. We are responsible for the management, supervision and assessment of the audit activities carried out in relation to the group audit. We retain sole responsibility for our opinion;
- Gaining an insight into the internal controls relevant to the audit with the aim of establishing audit activities that are appropriate in the circumstances but are not carried out for the purpose of issuing an opinion on the effectiveness of the Group's internal controls;
- Evaluating the suitability of the financial reporting policies used and evaluating the reasonableness of the estimates made by the Board and the associated notes;
- Drawing a conclusion as to whether the going concern assumption used by the Board is acceptable and drawing a conclusion, based on the audit information obtained, as to whether there is any material uncertainty regarding events or circumstances that could cast significant doubt on the Group's ability to continue as a going concern. If we conclude that there is a

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material uncertainty, we are obliged to draw attention in our audit report to the relevant notes in the consolidated annual accounts or, if these notes are inadequate, to amend our opinion. Our conclusions are based on the audit information obtained up to the date of our audit report. However, future events or circumstances may result in the Group no longer being able to continue as a going concern;

- Evaluating the overall presentation, structure and content of the consolidated annual accounts and whether the consolidated annual accounts reflect the underlying transactions and events in a way that creates a true and fair view;
- Obtaining sufficient and appropriate audit information in relation to the financial information of the entities or business activities within the Group to serve as a basis for issuing an opinion on the consolidated annual accounts. We are responsible for the management, supervision and execution of the Group audit. We retain sole responsibility for our opinion.

We communicate with the Board about, among other things, the planned scope and timing of the audit and about the significant audit findings, including any significant shortcomings in internal controls that we identify during our audit.

#### **Other statutory and regulatory requirements**

##### **Responsibilities of the Board**

The Board of Directors is responsible for the preparation and content of the annual report on the consolidated annual accounts.

##### **Responsibilities of the auditor**

In the context of our mandate and in accordance with the additional Belgian standard detailed in the ISAs that are applicable in Belgium, we are responsible for verifying, in all material respects, the annual report on the consolidated annual accounts and to report on such matters.

##### **Considerations relating to the annual report on the consolidated annual accounts**

After carrying out specific activities in relation to the annual report on the consolidated annual accounts, we believe that this annual report is in line with the consolidated annual accounts for the same financial year and has been prepared in accordance with Article 3:32 of the Belgian Code of Companies and Associations.

In the context of our audit of the consolidated annual accounts, we are also responsible for considering, in particular on the basis of the audit findings, whether the annual report on the consolidated annual accounts contains material misstatements, or information that is incorrectly reported or otherwise misleading. We do not have any material misstatements to report in relation to the activities we have carried out.

##### **Declarations concerning independence**

- Neither our company's audit office nor our network have performed any assignments that are incompatible with the statutory audit of the consolidated annual accounts, and our company's audit office has remained independent of the Group throughout our mandate.
- The fees for the additional assignments that are compatible with the statutory audit of the consolidated annual accounts as referred to in Article 3:65 of the Belgian Code of Companies

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and Associations have been correctly reported and broken down in the notes to the consolidated annual accounts.

Antwerp, Belgium, 5 June 2025

The auditor

PwC Bedrijfsrevisoren BV

Represented by

Peter Van den Eynde\*

Company auditor

\*Acting on behalf of Peter van den Eynde BV

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				<b>9</b>	<b>EUR</b>	
NAT.	Filing date	No.	Pg.	P.	D.	CONSO 1

**CONSOLIDATED ANNUAL ACCOUNTS AND OTHER DOCUMENTS TO BE FILED IN ACCORDANCE WITH THE BELGIAN CODE OF COMPANIES AND ASSOCIATIONS**

**IDENTIFICATION DETAILS (at the filing date)**

NAME OF THE CONSOLIDATED COMPANY OR CONSORTIUM<sup>12</sup>: iO Group .....

Legal form: *Naamloze Vennootschap* (NV — Dutch public limited company) .....

Address: Zavelheide..... No.: 15..... box: .....

Postcode: 2200..... Town: Herentals.....

Country: Belgium.....

*Rechtspersonenregister* (RPR — Belgian register of legal entities) – *Ondernemingsrechtbank van Antwerpen* (Antwerp commercial court).....

Web address<sup>3</sup>: <http://www.iodigital.com> .....

Ondernemingsnummer (Belgian company registration number) BE0712677311

CONSOLIDATED ANNUAL ACCOUNTS IN EURO<sup>4</sup>

submitted to the General Meeting of 23/06/2025

regarding the financial year that covers the period from 01/01/2024 to 31/12/2024

Preceding financial year from 01/01/2023 to 31/12/2023

The amounts for the preceding financial year ~~are~~**are not**<sup>1</sup> identical to the ones previously published.

The following are attached to these consolidated annual accounts: - the consolidated annual report  
- the auditor's report on the consolidated annual accounts

**THE CONSOLIDATED ANNUAL ACCOUNTS ARE FILED BY A BELGIAN SUBSIDIARY**

Name of the Belgian subsidiary carrying out the filing (*Article 3:26, §2, 4°, a) of the Wetboek van vennootschappen en verenigingen [Belgian Code of Companies and Associations]*)

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Company registration number of the Belgian subsidiary carrying out the filing  

Total number of pages filed: 32..... Numbers of the sections of the standard form that were not filed because they are not applicable: 5.2 – 5.3 – 5.4 – 5.5 – 5.7 – 5.8.2 – 5.8.4 – 5.8.5 – 5.9.2 – 5.9.4 – 5.9.6 – 5.10.2 – 5.15 – 5.16 – 5.18 – 8

- 1 Strike out what does not apply.
- 2 Consortiums must fill in the CONSO 5.4 section.
- 3 Optional mention.
- 4 If necessary, change the unit and currency in which the amounts are expressed.

Pieter Janssens BV  
Class A Director  
*Represented by Pieter Janssens*

Sam Daems  
Class B Director

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## Noter

### Not 1 Redovisnings- och värderingsprinciper

#### Allmänna upplysningar

Årsredovisningen är upprättad i enlighet med årsredovisningslagen och BFNAR 2012:1 Årsredovisning och koncernredovisning (K3).

Redovisningsprinciperna är oförändrade jämfört med föregående år.

#### Intäktsredovisning

Intäkter har tagits upp till verkligt värde av vad som erhållits eller kommer att erhållas och redovisas i den omfattning det är sannolikt att de ekonomiska fördelarna kommer att tillgodogöras bolaget och intäkterna kan beräknas på ett tillförlitligt sätt.

#### Anläggningstillgångar

Immateriella och materiella anläggningstillgångar redovisas till anskaffningsvärde minskat med ackumulerade avskrivningar enligt plan och eventuella nedskrivningar.

Avskrivning sker linjärt över den förväntade nyttjandeperioden med hänsyn till väsentligt restvärde.

#### Andelar i dotterföretag

Andelar i dotterföretag redovisas till anskaffningsvärde efter avdrag för eventuella nedskrivningar. I anskaffningsvärdet ingår köpeskillingen som erlagts för aktierna samt förvärvskostnader. Eventuella kapitaltillskott läggs till anskaffningsvärdet när de uppkommer.

#### Koncernförhållanden

Företaget är moderföretag men med hänvisning till undantagsreglerna i årsredovisningslagen 7 kap 2§ upprättas ingen egen koncernredovisning. Det överordnade moderföretaget iO Group NV, organisationsnummer 0712.677.311 med säte i Belgien upprättar koncernredovisning.

#### Nyckeltalsdefinitioner

Nettoomsättning

Rörelsens huvudintäkter, fakturerade kostnader, sidointäkter samt intäktskorrigeringar.

Resultat efter finansiella poster

Resultat efter finansiella intäkter och kostnader men före bokslutsdispositioner och skatter.

Balansomslutning

Företagets samlade tillgångar.

Soliditet (%)

Justerat eget kapital (eget kapital och obeskattade reserver med avdrag för uppskjuten skatt) i procent av balansomslutning.