

Annual report and consolidated financial statements

Dura Sverige AB (publ)

Corporate Identity Number: 559352-0207

Fiscal Year: 2024-01-01 – 2024-12-31

Annual Report for the Financial Year: January 1, 2024 – December 31, 2024

Consolidated Financial Statements for the Period: July 1, 2024 – December 31, 2024

The Board of Directors and Chief Executive Officer of Dura Sverige AB (publ) hereby present the following Annual Report and Consolidated Financial Statements.

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This report is a translation from the Swedish original

MANAGEMENT REPORT

The annual report is presented in thousands of Swedish kronor (TSEK), unless otherwise indicated.

General Information About the Business

Dura Sverige AB (publ) ("Dura" or "the Company") operates through its subsidiary group Remagruppen AB, providing property maintenance services. The Remagruppen Group comprises eleven companies engaged in roofing, sanitation, and solar energy. The subsidiary Remagruppen AB provides management services to the Group's subsidiaries.

The parent company, Dura Sverige AB (publ), had no operations as of the balance sheet date. The Company is a public limited company headquartered in Stockholm.

Multi-Year Comparison*

Group	2024 (6 months)	
Net Sales	209 430	
Profit/Loss after Financial Items	- 55 423	
Equity/Assets Ratio (%)	34	
Parent company	2024	2023
Net Sales	0	0
Profit/Loss after Financial Items	-744	0
Equity/Assets Ratio (%)	49	100

*Definitions of key performance indicators can be found in the notes.

Ownership Structure

The Company is a wholly owned subsidiary of Remagruppen Bidco AB (org. no. 559420-7283), based in Stockholm.

As of December 31, 2024, Equip Capital Fund II SCSP indirectly holds at least 10% of the voting rights in Dura Sverige AB (publ), specifically 68%.

Significant Events During and After the Financial Year

At the beginning of the year, the Company's registered name was Goldcup 100845 AB and, at year-end, Remagruppen Bidco 2 AB (publ). The name was changed to Dura Sverige AB (publ) on January 16, 2025.

The Company was acquired by Remagruppen Bidco AB on June 12, 2024. As part of the acquisition, the Company received a shareholder contribution consisting of all shares in Remagruppen AB. Remagruppen AB has been consolidated in the Group's financial statements as of July 1, 2024.

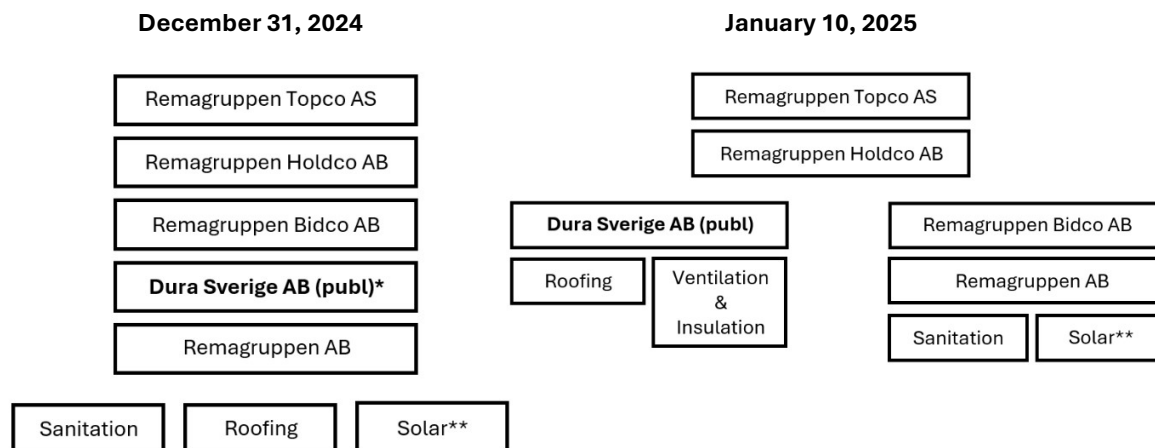
The Group's solar and sanitation segments showed weak performance in 2024 due to macroeconomic uncertainty, which negatively affected the Group's financial results.

On December 30, 2024, the Company issued a SEK 300 million secured bond, listed on the Frankfurt Open Market on January 8, 2025. The bond replaced existing bank financing in Remagruppen AB and funded the acquisition of Isolera AB, a market leader in insulation and ventilation services, on January 10, 2025.

On January 9, 2025, the Company received an unconditional shareholder contribution of SEK 40.2 million from Remagruppen Bidco AB.

In connection with the events described above, the Group was reorganized to establish **Dura** as a market-leading group in roofing, insulation, and ventilation, and **Remagruppen** as a group of specialist companies in demolition and sanitation.

As of January 10, 2025, the Company is owned by Remagruppen Holdco AB (org. no. 559420-7275).



*since June 12, 2024

**discontinued business

Comparability of Financial Information

As a result of the events described in the above section, there is limited comparability between the financial development presented in this consolidated financial report and the financial development of the Dura Group as it is structured after January 10, 2025. This is due to the report covering only six months and including companies not part of Dura post-restructuring.

The four subsidiaries (LA Takvård AB, Dalarnas Takmontage AB, Decatak AB, and Jacobsons Plåtmålning AB) that became part of Dura after year-end had combined net sales of SEK 269.7 million and EBITDA, adjusted for management fees, of SEK 26.8 million in 2024.

Principal Risks and Uncertainties

The Group's roofing services primarily target the consumer market. Demand is influenced by macroeconomic factors. Economic downturns or increased borrowing costs for Swedish consumers may negatively impact the Group's sales and profitability.

The decontamination segment is also sensitive to macroeconomic developments, given that the main customers are real estate companies and public entities. Market demand and competition are influenced by interest rates and economic cycles.

The Group benefits from the ROT tax deduction (Renovation, Conversion, Extension), which leads to lower costs for customers and thus higher demand. Any changes to the scope or terms of this deduction may reduce demand. Currently, there is strong political support for the deduction in Sweden, with an increase planned for 2025.

Expected Future Development

The Group expects positive development in 2025.

Changes in Equity, Group

	Share capital	Other contributed capital	Retained earnings incl. net result for the year	Total equity
Opening balance	500			500
Unconditional shareholder contribution		275 078		275 078
Net profit/loss for the year			-56 175	-56 175
Closing balance	500	275 078	-56 175	219 403

Changes in Equity, Parent Company

	Share capital	Retained earnings	Net result for the year	Total equity
Opening balance	500			500
Unconditional shareholder contribution		275 078		275 078
Net profit/loss for the year			-744	-744
Closing balance	500	275 078	-744	274 834

CONSOLIDATED INCOME STATEMENT

	Note	2024-07-01 - 2024-12-31
Operating income		
Net sales	2	209 430
Change in inventories		-9 525
Other operating income		583
Total operating income		200 488
Operating expenses		
Raw materials and consumables		-12 366
Goods for resale		-3 899
Other external expenses	4	-140 150
Personnel costs	3	-48 501
Depreciation, amortisation and impairment losses	6,7	-44 940
Other operating expenses		-112
Total operating expenses		-249 968
Operating profit/loss		-49 480
Financial income and expenses		
Other interest income and similar profit/loss items		133
Other interest expenses and similar profit/loss items		-6 076
Total financial income and expenses		-5 943
Profit/loss after financial items		-55 423
Income tax	5	0
Change in deferred tax liability	5	-752
Net profit/loss for the year		-56 175

CONSOLIDATED BALANCE SHEET

	Note	2024
Assets		
Non-current assets		
Intangible assets		
Capitalised development costs	6	319
Goodwill	6,8	300 260
		300 579
Tangible assets		
Machinery and equipment	7	5 009
		5 009
Financial assets		
Other non-current receivables		661
		661
Total non-current assets		306 249
Current assets		
Inventories		
Raw materials and consumables		188
Finished goods and goods for resale		3 372
		3 560
Current receivables		
Accounts receivable		21 793
Current tax assets		2 424
Other receivables		3 754
Revenue accrued but not invoiced		3 460
Prepaid expenses and accrued income	9	6 206
		37 637
Cash and cash equivalents	10	308 209
Total current assets		349 406
Total assets		655 655

CONSOLIDATED BALANCE SHEET CONT.

	Note	2024
Equity and liabilities		
Equity		
Share capital	11	500
Other contributed capital		275 078
Retained earnings including net profit/loss for the year		-56 175
		219 403
Provisions		
Deferred tax liability	5	1 402
		1 402
Non-current liabilities	13	
Bond loan		280 743
Liabilities to credit institutions		1 108
Other liabilities		4 021
Liabilities to group companies		12 050
		297 922
Current liabilities		
Liabilities to credit institutions	12	103 620
Advances from customers		182
Accounts payable		11 513
Other liabilities		7 040
Accrued expenses and deferred income	14	14 573
		136 928
Total liabilities		436 252
Total equity and liabilities		655 655

CONSOLIDATED CASH FLOW STATEMENT

	Note	2024-07-01 - 2024-12-31
Operating profit/loss		-49 480
Adjustments for non-cash items		44 715
Interest received		133
Interest paid		-6 076
Income tax paid		-1 041
Cash flow from operating activities before changes in working capital		-11 749
Cash flow from changes in working capital		
Increase/decrease in inventories		5 365
Increase/decrease in operating receivables		39 396
Increase/decrease in operating liabilities		-16 939
Cash flow from operating activities		16 073
Investing activities		
Acquisition of intangible assets	6	-330
Acquisition of tangible assets	7	-887
Sale of tangible assets	7	643
Acquisition of subsidiary	8	18 572
Change in other non-current financial assets		-302
Cash flow from investing activities		17 696
Financing activities		
Proceeds from borrowings	13	280 743
Repayment of loans	13	-6 303
Cash flow from financing activities		274 440
Cash and cash equivalents at beginning of year		0
Cash flow		308 209
Cash and cash equivalents at end of year	10	308 209

PARENT COMPANY INCOME STATEMENT

	Note	2024	2023
Operating income			
Net sales	2	0	0
Total operating income		0	0
Operating expenses			
Other external expenses	4	-430	0
Personnel costs	3	-130	0
Total operating expenses		-560	0
Operating profit/loss		-560	0
Other interest income and similar items		0	0
Other interest expense and similar items		-184	0
Profit/loss after financial items		-744	0
Income tax	5	0	0
Net profit/loss for the year		-744	0

PARENT COMPANY BALANCE SHEET

	Note	2024	2023
Assets			
Non-current assets			
Financial non-current assets			
Shares in group companies	8	275 078	0
		275 078	0
Total non-current assets		275 078	0
Current assets			
Current receivables			
Prepaid expenses and accrued income	9	1 771	0
Other receivables		0	500
		1 771	500
Cash and cash equivalents	10	284 680	0
Total current assets		286 451	500
Total assets		561 529	500
Equity and Liabilities			
Equity			
Share capital	11	500	500
Retained earnings		275 078	0
Net profit/loss for the year		-744	0
		274 834	500
Non-current liabilities			
Bond loan	13	280 743	0
		280 743	0
Current liabilities			
Accrued expenses and deferred income	14	5 952	0
		5 952	0
Total liabilities		286 695	0
Total equity and liabilities		561 529	500

PARENT COMPANY CASH FLOW STATEMENT

	Note	2024	2023
Operating profit/loss		-744	0
Adjustments for non-cash items		0	0
Cash flow from operating activities before changes in working capital		-744	0
Cash flow from changes in working capital			
Increase/decrease in operating receivables		-1 271	0
Increase/decrease in operating liabilities		5 952	0
Cash flow from operating activities		3 937	0
Financing activities			
Proceeds from borrowings	13	280 743	0
Cash flow from financing activities		280 743	0
Cash and cash equivalents at beginning of year		0	0
Cash flow		284 680	0
Cash and cash equivalents at year-end	10	284 680	0

Note 1: Accounting and Valuation Principles

The annual report and consolidated financial statements have been prepared in accordance with the Swedish Annual Accounts Act and the general advice of the Swedish Accounting Standards Board BFAR 2012:1 Annual and Consolidated Financial Statements (K3).

Group Accounting Policies

Consolidated Financial Statements

Dura Sverige AB (publ) prepares consolidated financial statements. Companies where Dura Sverige AB (publ) holds a majority of the voting rights at the general meeting are classified as subsidiaries and are consolidated into the Group's financial statements. Information on group companies is provided in the note on financial fixed assets. Subsidiaries are included in the consolidated financial statements from the date the controlling influence is transferred to the Group and excluded from the date the control ceases.

The consolidated financial statements are prepared using the acquisition method. The acquisition date is defined as the date control is obtained. Identifiable assets and liabilities are initially recognized at fair value at the acquisition date. Goodwill is the difference between the identifiable net assets acquired at the acquisition date and the purchase price, and is initially recognized at cost.

Intercompany transactions and balances are eliminated in full.

For the acquisition of Remagruppen AB on June 12, 2024, the acquisition date used for accounting purposes is July 1, 2024. The Group has a subsidiary in Norway, LA Takpleie AS, which is not consolidated due to immateriality.

The parent company of the largest group in which the company is included and which prepares consolidated financial statements is Remagruppen Topco AS, organization number 930342874, based in Oslo.

Foreign Currencies

Monetary assets and liabilities in foreign currencies are valued at the exchange rate on the balance sheet date. Transactions in foreign currencies are translated at the exchange rate on the transaction date.

Segment and Geographic Reporting

The Group's business segments are Roofing, Decontamination, and Solar. Over 99% of the Group's revenue is generated in Sweden.

Revenue Recognition

Revenue is recognized at the fair value of the consideration received or receivable, net of discounts.

Goods

Revenue from goods is recognized when significant risks and benefits have been transferred from seller to buyer in accordance with the terms of sale. Revenue is recorded net of VAT and discounts.

Service Contracts

For fixed-price contracts, income and expenses attributable to the service are recognized in proportion to the degree of completion at the balance sheet date (percentage of completion method). The degree of

completion is determined by comparing costs incurred to total estimated costs. If the outcome of a project cannot be reliably estimated, revenue is recognized only to the extent of recoverable expenses. Anticipated losses on projects are immediately recognized as expenses.

For time and material contracts, revenue is recognized as services are performed and materials delivered or consumed.

Leases

All leases where the company is the lessee are treated as operating leases, regardless of whether they are financial or operational in nature. Lease payments are expensed on a straight-line basis over the lease term.

Employee Benefits

Short-Term Benefits

Short-term employee benefits include wages, social security contributions, paid vacation, paid sick leave, healthcare, and bonuses. These are recognized as expenses and liabilities when there is a legal or constructive obligation to make such payments.

Termination Benefits

Termination benefits are paid when the company decides to terminate employment before the normal retirement date or when an employee accepts voluntary redundancy in exchange for such benefits. If the benefit provides no future economic benefit to the company, it is recognized as a liability and expense when the obligation arises. The liability is measured at the best estimate of the cost to settle the obligation at the balance sheet date.

Income Taxes

Current taxes are measured based on the tax rates and laws enacted at the balance sheet date. Deferred taxes are measured using tax rates and laws enacted before the balance sheet date.

Deferred tax assets related to loss carryforwards or other future tax deductions are recognized only to the extent that it is probable they can be utilized against future taxable profits.

Assets and liabilities are offset only when there is a legally enforceable right to offset. Current and deferred tax is recognized in the income statement unless related to items recognized directly in equity, in which case the tax is also recognized in equity.

Intangible Assets

Intangible fixed assets are recognized at cost less accumulated amortization and impairment losses. The Group applies the capitalization model for internally generated intangible assets. Amortization is performed on a straight-line basis over the estimated useful life. For internally generated assets, this period is five years. Goodwill is amortized straight-line over five years.

Tangible Assets

Tangible fixed assets are recognized at cost less depreciation. Acquisition costs include expenses directly attributable to the purchase of the asset. Depreciation is applied systematically over the asset's estimated useful life using the straight-line method. All tangible assets in the Group are depreciated over five years.

Financial Instruments

Accounts Receivable and Other Receivables

Receivables are recognized as current assets unless due more than 12 months after the balance sheet date, in which case they are classified as fixed assets. Receivables are recorded at the amount expected to be received after deductions for doubtful debts.

Loan and Trade Payables

Loans are initially recognized at cost less transaction costs (amortized cost). If the carrying amount differs from the amount to be repaid at maturity, the difference is amortized as interest expense over the term. At maturity, the carrying amount matches the repayment amount. Short-term trade payables are recognized at cost.

Offsetting Financial Assets and Liabilities

A financial asset and liability are offset and reported as a net amount only when there is a legal right to offset and the intention to settle on a net basis or to realize the asset and settle the liability simultaneously.

Inventory

Inventory is valued at the lower of cost and net realizable value. Cost is determined using the first-in, first-out (FIFO) method. For raw materials, all directly attributable costs are included in the acquisition cost.

Cash Flow Statement

The cash flow statement is prepared using the indirect method and includes only transactions that result in cash inflows or outflows. Cash and cash equivalents include bank balances and short-term liquid investments that are traded on a marketplace and have a maturity of less than three months at acquisition.

Parent Company Accounting Principles

The parent company applies the same accounting principles as the Group, except where noted.

No comparative figures are presented in the notes for the parent company when values are zero.

Appropriations

Changes in untaxed reserves are reported as appropriations in the income statement. Group contributions are also reported as appropriations. However, contributions made to subsidiaries are recorded as an increase in the carrying amount of the investment.

Investments in Subsidiaries

Shares in subsidiaries are recognized at cost less any impairment. Cost includes the purchase price and acquisition costs. Capital contributions and group contributions increase the carrying amount when made. Dividends from subsidiaries are recognized as income.

Equity

Equity is divided into restricted and unrestricted capital in accordance with the Annual Accounts Act.

Untaxed Reserves

Untaxed reserves are presented gross in the balance sheet, including the related deferred tax liability.

Estimates and Judgments

The company makes estimates and judgments about the future. These estimates rarely match actual outcomes. Significant areas of estimation include goodwill (for the Group) and investments in subsidiaries (for the parent company).

Impairment Testing of Financial and Intangible Assets

At each balance sheet date, the company assesses whether there is any indication of impairment in financial or intangible assets. If impairment is indicated, a write-down is made. Impairments are reported under “Result from other securities and receivables classified as fixed assets” or “Depreciation, amortization, and impairment.”

Impairment testing is performed individually for shares, goodwill, and other significant financial or intangible assets. Indicators of impairment include adverse economic conditions or negative industry developments. Impairment for amortized assets is calculated as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the Group's cost of capital.

Note 2 – Revenue by Segment and Geography

The Group is divided into three business segments. Over 99% of the Group's revenue was generated in Sweden.

	KSEK	%
Roofing	151 794	72 %
Sanitation	38 966	19 %
Solar	18 670	9 %
Total	209 430	100 %

*The Group's Solar business has been discontinued

Note 3 – Employees and Personnel Expenses

	Wages and other remuneration	Social security costs (of which pension costs)
Parent Company	0	0 (0)
Subsidiaries	34 325	13 564 (2 118)
Group	34 325	13 564 (2 118)

No remuneration was paid to the Board of Directors. CEO remuneration was paid by Remagruppen AB and amounted to KSEK 2,366 (including KSEK 566 in social security costs).

Average Number of Employees

Group	2024
Number of employees	144
of which male	128
of which female	16

Note that personnel expenses in the consolidated financial statements only pertain to six months of the year. There are no employees in the parent company.

Note 4 – Fees to Auditors

During the financial year, a fee of 304 TSEK was paid to Ernst & Young AB for audit services. No fees were paid for other services.

Note 5 – Income Taxes

Group	2024
Reported profit/loss before tax	- 55 423
Non-deductible expenses	50 971
Non-taxable income	-165
Taxable income	- 4 617
Income tax for the year (20.6%)	0

Parent company	2024
Reported profit/loss before tax	-744
Taxable income	-744
Income tax for the year (20.6%)	0

Deferred Tax

Group	2024
Opening Balance	0
Acquired through business combination	650
Change during the year	752
Deferred tax liability	1 402

The parent company has no deferred tax.

Note 6 – Intangible Assets

All intangible assets are estimated to have a useful life of 5 years.

As of the balance sheet date, the parent company held no intangible assets.

Capitalised development costs

	2024
Opening acquisition cost	0
Capitalised expenditures during the year	330
Closing accumulated acquisition cost	330
Opening accumulated amortisation	0
Amortisation for the year	-11
Closing accumulated amortisation	-11
Closing carrying amount	319

Goodwill

	2024
Opening acquisition cost	0
Goodwill in acquired sub-group	273 331
Acquired through business combination	152 966
Closing accumulated acquisition cost	426 296
Opening accumulated amortisation	0
Amortisation in acquired sub-group	-81 937
Amortisation for the year	-44 099
Closing accumulated amortisation	-126 036
Closing carrying amount	300 260

Note 7 – Tangible assets

All tangible fixed assets are estimated to have a useful life of 5 years.

As of the balance sheet date, the parent company held no tangible fixed assets.

Machinery and equipment

	2024
Opening acquisition cost	0
Acquired through business combination	11 848
Purchases	887
Disposals and retirements	-643
Closing accumulated acquisition cost	12 092
Opening accumulated depreciation	0
Acquired through business combination	-6 470
Depreciation for the year	-833
Disposals and retirements	220
Closing accumulated depreciation	-7 091
Closing carrying amount	5 009

Note 8 – Financial Non-current Assets

Parent company – Shares in group companies

	2024
Opening acquisition cost	0
Acquisitions	275 078
Closing carrying amount	275 078

The holding consists of shares in Remagruppen AB, corporate ID no. 559368-3427, with its registered office in Stockholm. Dura holds 34,355 shares, corresponding to 100% of the share capital and voting rights. The shares were acquired on 12 June 2024. The following holdings are indirect subsidiaries with 100% ownership and voting rights:

Group	Corp. ID	Headquartered	Num. of shares
Beredningsbart Syd AB	556977-2683	Malmö	500
Dalarnas Takmontage AB	559112-4903	Borlänge	50
Dalarnas Solcellsmontage AB	559263-9131	Falun	25 000
Decatak AB	559420-0437	Jönköping	25 000
Decasol AB	559264-9353	Jönköping	100
Jacobsons Plåtmålning AB	559132-6904	Kumla	500
LA Takvård AB	556784-7248	Borlänge	1 020
LA Takpleie AS	930 163 686	Oslo	500
LM Fasadvård AB	559422-4635	Uppsala	250
MV Service AB	556721-5123	Gothenburg	1 000
PSI Services AB	556933-7214	Gothenburg	500

Note 9 – Prepaid Expenses and Accrued Income

Group	2024
Prepaid rent	758
Prepaid acquisition-related expenses	1 771
Prepaid insurance premiums	783
Other prepaid expenses	2 869
Total prepaid expenses and accrued income	6 181

Parent Company	2024
Prepaid acquisition-related expenses	1 771
Total prepaid expenses and accrued income	1 771

Note 10 – Cash and Cash Equivalents

Group	2024
Bank balances	24 029
Escrow account	284 180
Cash and cash equivalents	308 209

Parent company	2024
Bank balances	500
Escrow account	284 180
Cash and cash equivalents	284 680

As of the balance sheet date, the company holds the bond proceeds in an escrow account. The funds will remain there until the subsidiary share pledge can be transferred from the lending bank (see Note 12) to the bondholders, and the reorganization described in the Management Report has been completed.

Note 11 – Equity

The share capital consists of 500,000 shares, each with a nominal value of SEK 1.

Note 12 – Liabilities to Credit Institutions (Current)

This item refers entirely to bank debt in Remagruppen AB. The liability was repaid in January 2025 using proceeds from the bond issue.

Note 13 – Non-current Liabilities

Group	2024
Bond loan	300 000
Prepaid financing costs	-19 257
Bond loan	280 743
Hire purchase agreements	1 108
Vendor loan	4 021
Liabilities to group companies*	12 050
Other non-current liabilities	17 179
Total non-current liabilities	297 922

* Refers to liabilities to group companies positioned above the consolidated group.

Parent Company	2024
Bond loan	300 000
Prepaid financing costs	-19 257
Bond loan	280 743

All liabilities fall due within 1 to 5 years from the balance sheet date.

The company has issued a senior secured bond with the following key terms:

ISIN: NO0013262378

Issue Date: 30 December 2024

Maturity Date: 30 June 2028

Outstanding Amount: SEK 300,000,000

Total Framework Amount: SEK 500,000,000

Interest Terms: STIBOR 3M + 8.5%

Key Covenants: The net debt to adjusted EBITDA ratio must not exceed 4.9x on a rolling basis. To increase the bond amount within the SEK 500 million framework, the ratio must not exceed 3.5x. These covenants are measured quarterly.

Note 14 – Accrued Expenses and Deferred Income

Group	2024
Accrued salaries	6 817
Accrued social security costs	1 997
Accrued financing expenses	3 867
Other accrued expenses	1 892
Total accrued expenses and deferred income	14 573

Parent Company	2024
Accrued financing expenses	3 867
Other accrued expenses	1 901
Accrued interest expenses	184
Total accrued expenses and deferred income	5 952

Note 15 – Pledged Assets and Contingent Liabilities

Group	2024
Shares in subsidiaries pledged as collateral	363 754
Floating charges	9 500
Assets subject to retention of title	1 261
Total pledged assets	372 515

The pledged shares in subsidiaries refer to shares held by the subsidiary Remagruppen AB that have been pledged as collateral. The following subsidiary shares are pledged in full (100% ownership): LA Takvård AB, PSI Services AB, MV Service AB, Jacobsons Plåtmålning AB, Decatak AB, Decasol AB, Dalarnas Takmontage AB, Dalarnas Solcellsmontage AB, and Beredningsbart Syd AB.

There are no pledged assets or contingent liabilities in the parent company.

Note 16 – Proposed Appropriation of Earnings

The following funds are at the disposal of the Annual General Meeting:

Retained earnings	275 078 162
<u>Net loss for the year</u>	<u>- 743 824</u>
Total available funds	274 334 338

The Board of Directors proposes that the earnings be appropriated as follows:

To be carried forward: SEK 274 334 338

Stockholm, on the date stated in our electronic signatures

Niclas Winberg
Chief Executive Officer

Viktor Bolmgren
Chairman of the Board

Alexander Singer
Board Member

Our auditor's report was submitted on the date stated in our electronic signature

Ernst & Young AB

Martin Henriksson
Authorised Public Accountant