

# Norwegian Crew Resources Denmark ApS

c/o Københavns Lufthavn, Vestvej 1

DK-2770 Kastrup

CVR No. 42359378

## Annual Report 1 January - 31 December 2023

The Annual Report was presented and  
adopted at the Annual General Meeting of  
the Company on 8 July 2024

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Chairman of the AGM  
Guro Halvorsen Poulsen

## Norwegian Crew Resources Denmark ApS

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## Norwegian Crew Resources Denmark ApS

### Management's Statement

Today, Management has considered and adopted the Annual Report of Norwegian Crew Resources Denmark ApS for the financial year 1 January - 31 December 2023.

The Annual Report is presented in accordance with the Danish Financial Statements Act.

In our opinion, the Financial Statements give a true and fair view of the assets, liabilities and financial position of the Company at 31 December 2023 and of the results of the Company's operations for the financial year 1 January - 31 December 2023.

In our opinion, the Management's Review includes a true and fair account of the matters addressed in the review.

We recommend that the Annual Report be adopted at the Annual General Meeting.

Kastrup, 8 July 2024

### Executive Board

Daniel Flynn

Magnus Maursund

Jarl Einer Farstad

Guro Halvorsen Poulsen

# Independent Auditor's Report

To the Shareholder of Norwegian Crew Resources Denmark ApS

## Opinion

In our opinion, the Financial Statements give a true and fair view of the financial position of the Company at 31 December 2023, and of the results of the Company's operations for the financial year 1 January - 31 December 2023 in accordance with the Danish Financial Statements Act.

We have audited the Financial Statements of Norwegian Crew Resources Demark ApS for the financial year 1 January - 31 December 2023, which comprise income statement, balance sheet, statement of changes in equity and notes, including a summary of significant accounting policies ("financial statements").

## Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and the additional requirements applicable in Denmark. Our responsibilities under those standards and requirements are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code) and the additional ethical requirements applicable in Denmark, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Statement on Management's Review

Management is responsible for Management's Review.

Our opinion on the financial statements does not cover Management's Review, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read Management's Review and, in doing so, consider whether Management's Review is materially inconsistent with the financial statements or our knowledge obtained during the audit, or otherwise appears to be materially misstated.

Moreover, it is our responsibility to consider whether Management's Review provides the information required under the Danish Financial Statements Act.

Based on the work we have performed, in our view, Management's Review is in accordance with the Financial Statements and has been prepared in accordance with the requirements of the Danish Financial Statements Act. We did not identify any material misstatement in Management's Review.

## Management's Responsibilities for the Financial Statements

Management is responsible for the preparation of Financial Statements that give a true and fair view in accordance with the Danish Financial Statements Act, and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting in preparing the financial statements unless Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the going concern basis of accounting in preparing the financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and contents of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that gives a true and fair view.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Hellerup, 8 July 2024

### **PricewaterhouseCoopers**

Statsautoriseret Revisionspartnerselskab  
CVR No 33 77 12 31

Bo Schou-Jacobsen  
State Authorised Public Accountant  
mne28703

Thomas Laurisen  
State Authorised Public Accountant  
mne34342

## Norwegian Crew Resources Denmark ApS

### Company details

<b>Company</b>	Norwegian Crew Resources Denmark ApS c/o Københavns Lufthavn, Vestvej 1 DK-2770 Kastrup
CVR No.	42359378
Date of formation	1 May 2021
Financial Year	1 January- 31 December 2023

<b>Executive Board</b>	Daniel Flynn, Man. Director Guro Halvorsen Poulsen, Manager Magnus Maursund, Manager Jarl Einar Farstad, Manager
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<b>Auditors</b>	PricewaterhouseCoopers Statsautoriseret Revisionspartnerselskab Strandvejen 44 DK-2900 Hellerup CVR-no.: 33771231
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## Management's Review

### The Company's principal activities

The Company's principal activities consist in directly or indirectly to provide crew services and sales of other products that naturally coincide with this, as well as other related activities.

### Uncertainty regarding recognition or measurement

There is no material uncertainty regarding recognition or measurement.

### Exceptional circumstances

No exceptional circumstances have affected recognition or measurement.

### Development in activities and the financial situation

The Company's Income Statement of the financial year 1 January - 31 December 2023 shows a result of DKK 2,703,279 and the Balance Sheet at 31 December 2023 a balance sheet total of DKK 50,494,820 and an equity of DKK 4,929,122.

The Company generates income through the sale of services within the Norwegian group. The increased demand for flights will have a positive effect on the Company's operations, both profit-wise and in terms of liquidity.

The Company's revenue increased by 36%, which was significantly higher than the expected increase of 4-6% as disclosed in the Annual Report for 2022. The increase in revenue is mainly due to the corresponding increase in cost. All revenue is intercompany and has been based on operating expenses with a mark-up, however from 2023 it has been berry ratio which gives a lower profit margin. The berry ratio is a profitability measure used to compare gross profit to operating expenses. The current berry ratio is set to be 1,10.

Despite the increase in revenue the Company experienced a decrease in operating income of approximately 53% compared to expected increase of 4-6%. The decrease in operating income is mainly due to the transition to the new method of calculating the revenue. Managements find the result satisfactory.

### Subsequent events

We refer to note 9.

### Targets and expectations for the year ahead

The current outlook for Norwegian Air Shuttle Group is encouraging and we expect an increased demand for flights in 2024. The Company is projecting its fleet to grow to approximately 90 aircraft to match the expected high demand for the Company's air travel offering and to benefit from increasing scale. The target is to increase the revenue by 4-6%, resulting in an increase operating margin of 4-6% and the result is expected to be about 1 % of revenue.

### Environment

The Company arranges for airlines to operate flights by providing rental services by cabin crew. These flights entail disadvantages in the form of consumption of polluting fossil fuel and noise. In the same way that the Company pollutes the external environment indirectly, the Company is also indirectly imposed the same limitations and restrictions as the Norwegian group, which is required by national and international regulations.

Norwegian is committed to reducing its CO2 carbon emissions by 45 percent by 2030 compared to 2010 levels. This will be achieved through a combination of fleet renewal, operational efficiency, and fossil-free aviation fuel (SAF). Norwegian is well underway with its fleet renewal program and are making significant strides also within other key emission reduction initiatives. In 2023, Norwegian's carbon efficiency, CO2 grams per RPK, amounted to 75 grams, an improvement of 2.5 percent compared to 2022. The improvement is a result of higher load factors, fuel saving by pilots and introduction of more fuel-efficient aircraft.

### Research and development activities

The Company had no activities related to either research or development in 2023.

## Key Figures and Financial Ratios

The development in the Company's key figures and financial ratios can be described as follows:  
*Numbers appear in thousands*

	2023	2022	2021
Profit / loss:			
Gross profit	346,978	256,622	61,702
Operating profit/loss	1,599	3,382	-1,024
Financial income	4,199	1,573	2
Financial expenses	-2,310	-1,033	-29
Profit/loss for the year	2,703	3,237	-1,051
Balance sheet:			
Total equity	4,929	2,226	-781
Balance sheet total	50,495	61,312	69,345
Cash and cash equivalents	0	-21,843	376
Investment in non-current assets	2,889	0	0
Financial Ratios:			
Return on equity (ROE) (%)	75.56	176.21	0.00
Return on capital employed (%)	2.86	5.18	-1.48
Solvency ratio (%)	9.76	3.63	-1.13

Key figures and financial ratios are determined based on "Recommendations & Financial Ratios" issued by the Danish Society of Financial Analytics.

$$\text{Return on capital employed (\%)} = \frac{(\text{Operating profit} + \text{Financial income}) \times 100}{\text{Avg. assets}}$$

$$\text{Return on equity (\%)} = \frac{\text{Profit/loss for the year}}{\text{Avg. equity}}$$

$$\text{Solvency ratio (\%)} = \frac{\text{Equity at year end} \times 100}{\text{Total assets at year end}}$$



## Norwegian Crew Resources Denmark ApS

### Accounting Policies

#### Reporting Class

The annual report of Norwegian Crew Resources Denmark ApS for 2023 has been presented in accordance with the provisions of the Danish Financial Statements Act applying to medium-sized enterprises of reporting class C.

The Company has also decided not to include an cash flow statement due to Danish Financial Statements Act §86, 4.

The accounting policies applied remain unchanged from last year.

#### Reporting currency

The annual report is presented in Danish kroner.

### General information

#### Basis of recognition and measurement

The Financial Statements have been prepared under the historical cost principle.

Income is recognised in the income statement as it is earned, including value adjustments of financial assets and liabilities that are measured at fair value or amortized cost. Moreover, all expenses incurred to achieve the earnings for the year are recognised in the income statement, including depreciation, amortization, impairment losses and provisions as well as reversals due to changed accounting estimates of amounts that have previously been recognised in the income statement.

Assets are recognised in the balance sheet when it is probable that future economic benefits attributable to the asset will accrue to the Company, and the value of the asset can be measured reliably.

Liabilities are recognised in the balance sheet when it is probable that future economic benefits attributable to the asset will flow out of the Company, and the value of the liability can be measured reliably.

At initial recognition, assets and liabilities are measured at cost. Subsequently, assets and liabilities are measured as described for each item below.

Certain financial assets and liabilities are measured at amortised cost, which involves the recognition of a constant effective interest rate over the term. Amortised cost is calculated as original cost less repayments and with the addition/deduction of the accumulated amortisation of the difference between the cost and the nominal amount. This way, exchange losses and gains are allocated over the term.

In connection with recognition and measurement, consideration is given to predictable losses and risks occurring prior to the presentation of the financial statement, i.e. losses and risks which prove or disprove matters which exist at the balance sheet date.

### Income statement

#### Gross profit/loss

The Company has decided to aggregate certain items of the income statement in accordance with the provisions of Section 32 of the Danish Financial Statements Act.

Gross profit is a combination of the items of revenue and other external expenses.

## Accounting Policies

### Revenue

Income from the supply services is recognised as revenue when the service is delivered.

### Other external expenses

Other external expenses include expenses for distribution, sales, administration, premises etc.

### Staff costs

Staff costs include wages and salaries including compensated absence and pension to the Companies employees, as well as other social security contributions etc. The item is deducted from refunds from public authorities.

Other staff expenses are recognised in other external expenses.

### Financial income and expenses

Financial income and expenses are recognised in the income statement based at the amounts that concern the financial year. Financial income and expenses include interest revenue and expenses, accounts payable and transactions in foreign currencies and allowances under the advance-payment of tax scheme.

### Tax on net profit for the year

Tax on net profit/loss for the year comprises current tax on expected taxable income of the year and the year's adjustment of deferred tax less the part of the tax of the year that relates to changes in equity. Current and deferred tax regarding changes in equity is recognised directly in equity.

The Company and all its Danish group entities are taxed on a joint basis. The current income tax charge is allocated between the jointly taxed entities relative to their taxable income. Tax losses are allocated based on the full absorption method. The jointly taxed entities are eligible for the Danish Tax Prepayment Scheme.

## Balance sheet

### Property, plant and equipment

Property, plant and equipment are measured at cost on initial recognition and subsequently at cost less accumulated depreciation and impairment losses.

The depreciable amount is calculated taking into consideration the residual value of the asset at the end of its useful life, reduced by impairment losses, if any. The depreciation period and the residual value are determined at the data of acquisition. If the residual value exceeds the carrying amount of the asset, depreciation is discontinued.

In case of changes in depreciation period or residual value, the effect of a change in depreciation period is recognised prospectively in accounting estimates.

Cost includes the purchase price and expenses directly related to the acquisition until the time when the asset is ready for use. The cost of self-constructed assets includes costs for materials, components, subcontractors, direct payroll costs and indirect production costs.

The cost of composite asset is disaggregated into components, which are separately depreciated if the useful lives of the individual component differ.

Depreciation is calculated using the straight-line method over the following estimated useful lives of the individual assets and their residual values:

Plant	and	machinery:	5-7	years
Tools	and	equipment:	3-5	years
Leasehold improvements: 3-5 years				

Gains or losses arising from the disposal of property, plant and equipment are determined as the difference between the selling price less selling costs and the carrying amounts at the time of sale. Gains or losses are recognised in the income statement as other operating income or other operating expense.

## Accounting Policies

Property, plant and equipment held under leases and qualifying as finance leases are treated according to the same guidelines as assets owned.

### Receivables

Receivables are measured at amortized cost which usually corresponds to the nominal value. The value is reduced by write-downs for expected bad debts.

Impairment of accounts receivables past due is established on individual assessment of receivables.

### Deferred tax

Deferred tax and the associated adjustments for the year are determined according to the liability method as the tax base of all temporary differences between carrying amounts and the tax bases of assets and liabilities.

Deferred tax assets, including the tax base of tax losses allowed for carryforward, are recognised at the value at which they are expected to be used, either by elimination in tax on future earnings or by set-off against deferred tax liabilities in enterprises within the same legal entity and jurisdiction.

Deferred tax is measured on the basis of the tax rules and tax rates that will be effective under the legislation applicable at the balance sheet date when the deferred tax is expected to crystallize as current tax.

### Current tax liabilities

Current tax liabilities and current tax receivables are recognised in the balance sheet as estimated income tax charge for the year, adjusted for prior-year taxes and tax paid on account.

### Other payables

Other payables are measured at amortized cost, which usually corresponds to the nominal value.

### Contingent assets and liabilities

Contingent assets and liabilities are not recognised in the Balance Sheet but appear only in the notes.

Norwegian Crew Resources Denmark ApS

**Income Statement**

	Note	2023 kr.	2022 kr.
<b>Gross profit</b>		<b>346,977,862</b>	<b>256,622,335</b>
Staff costs	1	-345,092,853	-253,240,604
Depreciations		-285,746	0
<b>Profit from ordinary operating activities</b>		<b>1,599,263</b>	<b>3,381,731</b>
Other finance income	2	4,199,011	1,572,998
Finance expenses	3	-2,309,664	-1,032,560
<b>Profit from ordinary activities before tax</b>		<b>3,488,610</b>	<b>3,922,169</b>
Tax for the year	4	-785,331	-915,309
<b>Profit</b>		<b>2,703,279</b>	<b>3,006,860</b>
<b>Proposed distribution of results</b>			
Retained earnings		2,703,279	3,006,860
<b>Distribution of profit</b>		<b>2,703,279</b>	<b>3,006,860</b>

Norwegian Crew Resources Denmark ApS

Balance Sheet as of 31 December

	Note	2023 kr.	2022 kr.
<b>Assets</b>			
Fixtures, fittings, tools and equipment	6	304,580	0
Leasehold improvements	7	2,298,868	0
<b>Property, plant and equipment</b>		<b>2,603,448</b>	<b>0</b>
<b>Fixed assets</b>		<b>2,603,448</b>	<b>0</b>
Receivables from group companies		44,046,547	60,532,350
Other receivables		3,844,825	779,837
<b>Receivables</b>		<b>47,891,372</b>	<b>61,312,187</b>
<b>Current assets</b>		<b>47,891,372</b>	<b>61,312,187</b>
<b>Assets</b>		<b>50,494,820</b>	<b>61,312,187</b>

Norwegian Crew Resources Denmark ApS

Balance Sheet as of 31 December

	Note	2023 kr.	2022 kr.
<b>Liabilities and equity</b>			
Contributed capital		40,000	40,000
Retained earnings		4,889,122	2,185,843
<b>Equity</b>		<b>4,929,122</b>	<b>2,225,843</b>
Provisions for deferred tax		96,042	0
<b>Provisions</b>		<b>96,042</b>	<b>0</b>
Trade payables		3,466,102	2,540,988
Payables to group companies		9,400,646	38,444,853
Tax payables		689,289	685,266
Other payables		31,775,433	17,264,331
Deferred income	8	138,186	150,906
<b>Total Short-term liabilities</b>		<b>45,469,656</b>	<b>59,086,344</b>
<b>Total Liabilities</b>		<b>45,469,656</b>	<b>59,086,344</b>
<b>Liabilities and equity</b>		<b>50,494,820</b>	<b>61,312,187</b>
Significant events occurring after end of reporting period	9		
Contingent liabilities	10		
Collaterals and assets pledges as security	11		
Ownership	12		

## Norwegian Crew Resources Denmark ApS

### Statement of changes in Equity

	<b>Contributed capital</b>	<b>Retained earnings</b>	<b>Total</b>
Equity 1 January 2023	40,000	2,185,843	2,225,843
Profit (loss)	0	2,703,279	2,703,279
<b>Equity 31 December 2023</b>	<b>40,000</b>	<b>4,889,122</b>	<b>4,929,122</b>

Notes

	2023	2022
<b>1. Employee benefits expense</b>		
Wages and salaries	302,596,342	219,011,392
Post-employment benefit expense	32,616,336	27,100,749
Social security contributions	1,059,171	815,867
Other employee expense	8,821,003	6,312,596
	<b>345,092,852</b>	<b>253,240,604</b>
<i>Hereof remuneration to management</i>		
Executive Board	0	0
	<b>0</b>	<b>0</b>
Average number of employees	504	335
Management remuneration is paid by Norwegian air shuttle ASA and Norwegian Crew Services AS.		
<b>2. Other finance income</b>		
Other finance income	4,199,010	1,572,998
	<b>4,199,010</b>	<b>1,572,998</b>
<b>3. Finance expenses</b>		
Other finance expenses	2,309,663	1,032,560
	<b>2,309,663</b>	<b>1,032,560</b>
<b>4. Tax expense</b>		
Corporate income tax	689,289	685,266
Change in deferred tax	96,042	230,043
	<b>785,331</b>	<b>915,309</b>
<b>5. Deferred tax</b>		
Deferred tax beginning of the year	0	-230,043
Adj. deferred tax for the year	96,042	230,043
<b>Deferred tax at 31 December 2023</b>	<b>96,042</b>	<b>0</b>
<b>6. Fixtures, fittings, tools and equipment</b>		
Addition during the year, incl. improvements	358,329	0
<b>Cost at the end of the year</b>	<b>358,329</b>	<b>0</b>
Amortisation for the year	-53,750	
<b>Impairment losses and amortisation at the end of the year</b>	<b>-53,750</b>	
<b>Carrying amount at the end of the year</b>	<b>304,579</b>	<b>0</b>
<b>7. Leasehold improvements</b>		
Addition during the year, incl. improvements	2,530,864	0
<b>Cost at the end of the year</b>	<b>2,530,864</b>	<b>0</b>



## Notes

	2023	2022
Amortisation for the year	-231,996	0
<b>Impairment losses and amortisation at the end of the year</b>	<b>-231,996</b>	<b>0</b>
<b>Carrying amount at the end of the year</b>	<b>2,298,868</b>	<b>0</b>
<b>8. Deferred income</b>		
Advance payment from customers	138,186	150,906
<b>Balance at the end of the year</b>	<b>138,186</b>	<b>150,906</b>

## 9. Subsequent events

In February 2024, the Company received a claim from former pilots, who have claimed for payment of NOK 93.1 million. Reference is made to note 10 Contingent liabilities for further disclosure.

Except for above, no events have occurred after the balance sheet date, which may change the financial position of the Company Substantially.

## 10. Contingent liabilities

The Danish group companies are jointly and severally liable for tax on the jointly taxed income of the Group etc. with Norwegian Crew Resources ApS act as administration Company. Moreover, the Danish group companies are jointly and severally liable for Danish withholding taxes by way of dividend tax, royalty tax and tax on unearned income. Any subsequent adjustments of corporation and withholding taxes may increase the Company's liabilities.

In February 2024, the Company became part of an arbitration where former employed pilots in the Norwegian group have filed a lawsuit for payment of NOK 93.1 million. Based on a legal assessment by the Company's lawyer, the Company has filed a claim for acquittal.

Management and its legal advisors believes that it is probably that the Company will be successful in its acquittal claim. Consequently, no provision has been recognised in the Financial Statements. The arbitration is expected to be concluded in Autumn 2024.

As of the reporting date, the Company has a contingent liability related to lease obligations amounting to DKK 8,844,750, which runs until June 2028.

## 11. Collaterals and securities

No securities or mortgages exist at the balance sheet date.

## 12. Ownership

The Company is included in the Group Annual Report of the ultimate parent Norwegian Air Shuttle ASA. The Group Annual Report is available online and can be obtained at [www.norwegian.com](http://www.norwegian.com)

Name and registered office of the Parent preparing consolidated financial statements for the smallest group.

Ultimate parent: Norwegian Air Shuttle ASA, Oksenøyveien 3, 1366 Lysaker, Norway.

Parent: Norwegian Crew Services AS, Oksenøyveien 10A, 1330 Fornebu, Norway

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## Poulsen, Guro Halvorsen

Direktør

Serienummer: no\_bankid:9578-5999-4-1496649

IP: 185.249.xxx.xxx

2024-07-09 08:48:25 UTC



## Farstad, Jarl Einar

Direktør

Serienummer: no\_bankid:9578-5995-4-211224

IP: 88.93.xxx.xxx

2024-07-10 08:00:41 UTC



## Flynn, Daniel

Adm. direktør

Serienummer: no\_bankid:9578-5999-4-4671336

IP: 86.41.xxx.xxx

2024-07-10 08:14:27 UTC



## Maurusund, Magnus Thome

Direktør

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## Bo Schou-Jacobsen

Statsautoriseret revisor

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## Thomas Lillemose Lauritsen

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**Poulsen, Guro Halvorsen**

Dirigent

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