



Interim report July – September 2024

Third quarter

(1 July to 30 September)

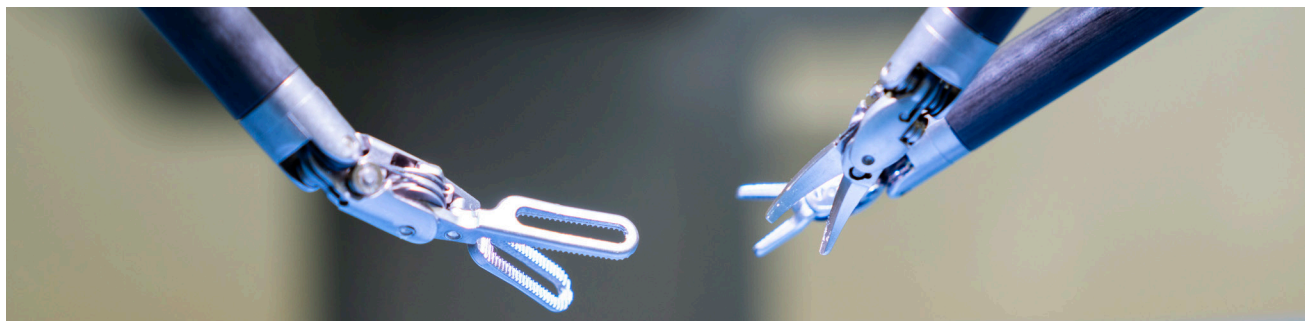
- Net sales totalled SEK 44 million (45).
- Operating profit before depreciation/amortisation (EBITDA) totalled SEK 8 million (8), corresponding to a margin of 18 percent (18).
- Operating profit (EBIT) totalled SEK 5 million (5), corresponding to a margin of 12 percent (12).

First nine months of the year

(1 January to 30 September)

- Net sales totalled SEK 135 million (137)
- Operating profit before depreciation/amortisation (EBITDA) totalled SEK 28 million (33), corresponding to a margin of 21 percent (24).
- Operating profit (EBIT) totalled SEK 19 million (25), corresponding to a margin of 14 percent (18).

(SEK thousand)	July – September		January – September	
	2024	2023	2024	2023
Net sales	43,714	44,953	135,371	136,964
Gross profit	25,585	23,183	82,771	76,068
	58%	52%	61%	56%
Operating profit before depreciation, amortisation and impairment losses (EBITDA)	7,837	8,207	27,866	33,436
	18%	18%	21%	24%
Operating profit	5,307	5,417	19,183	25,139
	12%	12%	14%	18%
(SEK)				
Earnings per share before and after dilution	-0.15	0.54	0.46	1.18
Earnings per share	0.18	0.21	0.71	0.98



Events during the third quarter

7 August 2024: Framework orders rose to more than SEK 30 million

In November 2022, Acuvi's subsidiary, PiezoMotor, secured a framework order from an Asian customer operating within the semi-conductor industry. The order has a total value of approximately SEK 24 million and consists of a three-part delivery. The first two deliveries were completed between December 2022 and December 2023. In April 2024, Acuvi announced that the third delivery would be completed in 2024. In the third quarter, Acuvi announced that the customer had placed a supplementary order valued at approximately SEK 7 million through the existing framework order. Delivery is expected to take place during the fourth quarter of 2024. The framework order that was announced in November 2022 will thereby generate approximately SEK 31 million in income over two years.

August 13, 2024, Acuvi's largest customer placed a follow-up order.

For the past eight years, Acuvi's US subsidiary TPA Motion has been a supplier to Intuitive Surgical (hereinafter referred to as 'Intuitive'), a world-leading US manufacturer of surgical robots. Intuitive is the company behind the world's most successful surgical robot, Da Vinci. In August 2024, Intuitive placed an order valued at SEK 7 million, which is slated for delivery in the first quarter of 2025. During the rest of 2025, Acuvi expects to receive follow-up orders with similar amounts per quarter.

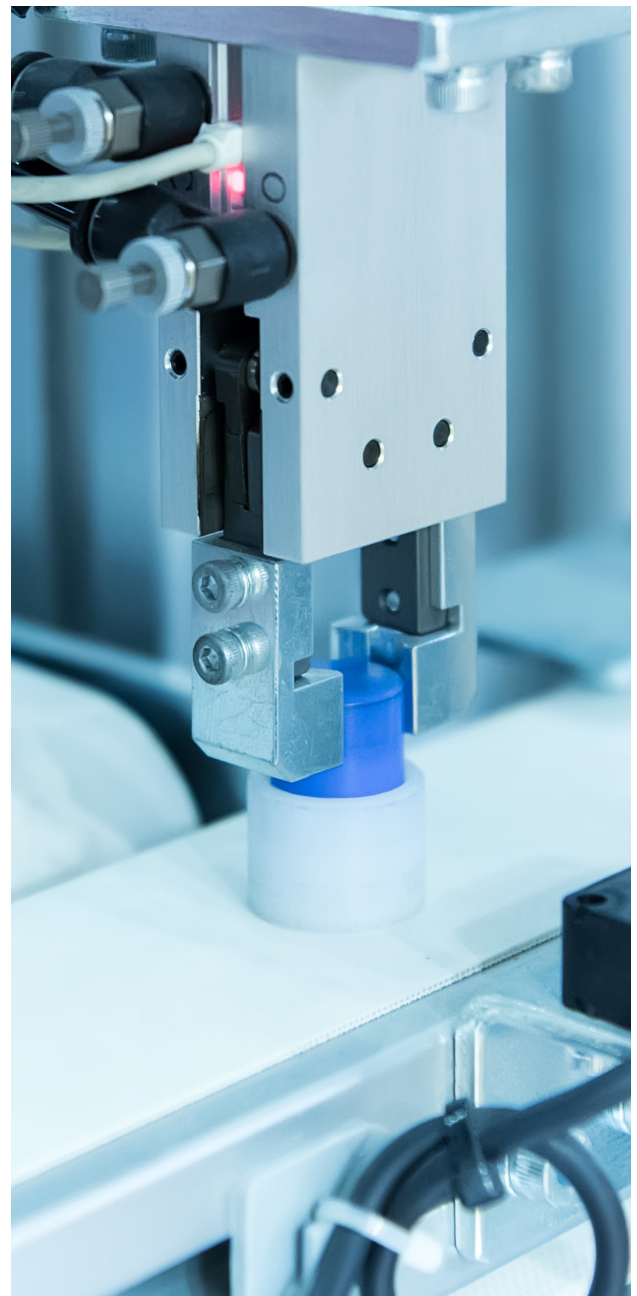
25 September 2024: New accounting policies

Acuvi announced that it would be preparing its financial reports pursuant to IFRS accounting policies as of the third quarter.

Events after the end of the quarter

4 October 2024: Workshop

Acuvi hosted a workshop jointly with the ABB company, B&R Industrial Automation.



The CEO's view

“Our goal to achieve a 25-percent EBITDA level within the next few years remains in place. Higher gross margins and increased sales will get us there.”

– Olof Stranding, CEO



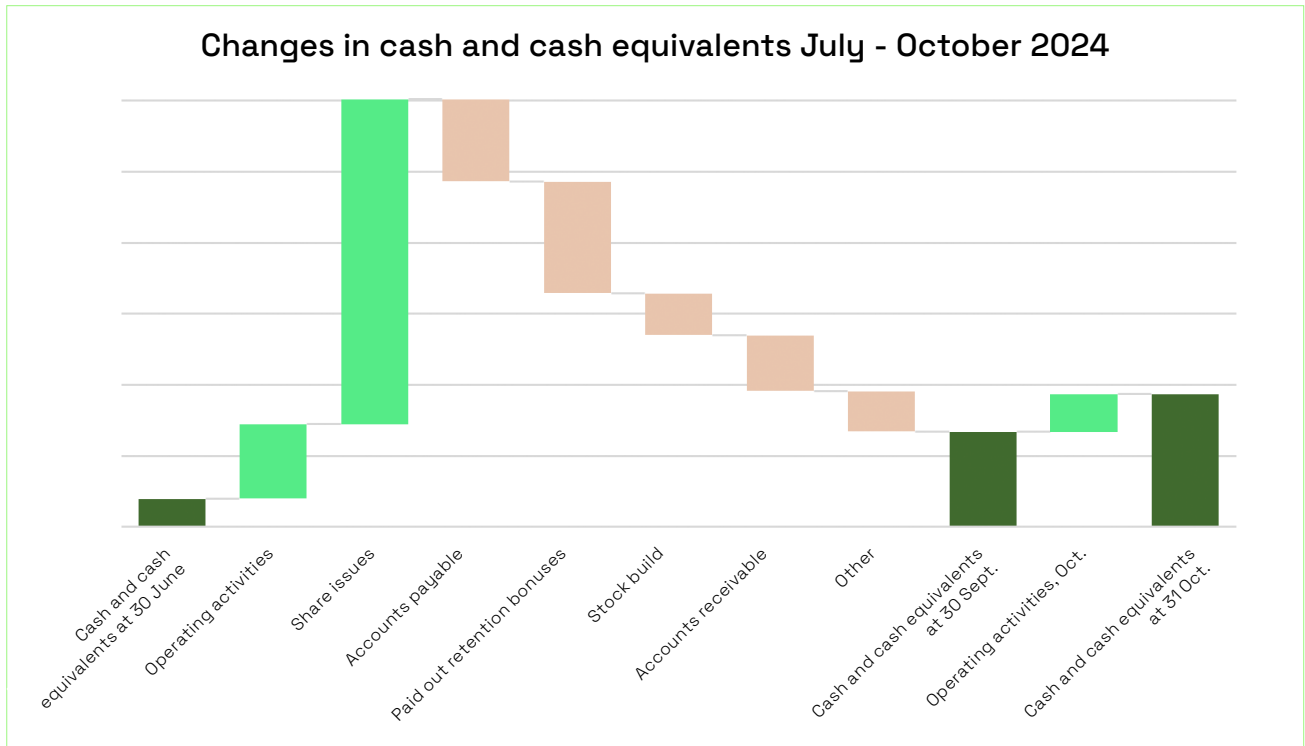
During the third quarter, Acuvi showed a stable performance despite the turbulence in its operating environment. We further strengthened our margins and continued to generate a positive cash flow from our operations. The third quarter of 2024 will be the first time that we prepare a financial report in accordance with International Financial Reporting Standards (IFRS). Our transition to IFRS has resulted in a clearer and more comparable view of our financial results. My hope is that this will make Acuvi more attractive to investors.

The figures for net sales and earnings have been tracking each other quite closely between 2023 and 2024. If our fourth quarter growth continues at the same rate, we will achieve net sales of over SEK 190 million and an EBITDA of around SEK 40 million for the full-year 2024. When making year-on-year comparisons, it is important to keep in mind that, in 2023, we received non-recurring royalties and licensing revenues totalling approximately SEK 8 million. In other words, our core business has been generating profits that are just as high, even without the non-recurring revenues. This is not only impressive but bodes well for our future profit levels. “Our goal to achieve a 25-percent EBITDA

level within the next few years remains in place. Higher gross margins and increased sales will get us there.”

Early in the third quarter, two new share issues were implemented, totalling approximately SEK 51 million. Although some of the shares were generated by converting receivables into shares, the capitalisation as a whole infused Acuvi with approximately SEK 46 million. During the third quarter, our business generated an additional SEK 5 million in positive cash flow. In summary, a considerable amount of our liquid assets was used to strengthen the balance sheet, as well as to finance our sales and marketing initiatives. We have fully settled our accounts payable and completed our payments of stay-on bonuses to key individuals in the US company,

TPA Motion, which we acquired in 2021. Our stock build up is primarily attributable to our acquisition of finished products from the German company, Nanos Instruments, in connection with the cooperation and distribution agreement signed in June 2024. It should be noted that in October, after the end of the second quarter, we continued to generate strong cash flows and stabilised our cash position.



One reason for our positive sales performance is that we are increasingly presenting ourselves as a supplier of automation products, through which we showcase Acuvi's entire product portfolio. I am convinced that our overall offer is even more attractive than our products as individual stand-alone items. For those who have been following the development of our digital presence, it is obvious that Acuvi has been placing an ever-greater emphasis on presenting our offer in its entirety. As I see it, the interplay between active sales, our digital presence and our strong engineering organisation that is locally rooted in strategic markets, is the key to Acuvi achieving stellar growth as a company.

We are continuously reinforcing our sales organisation. Within our OEM/Industrial segment, we now have three experienced sales managers with well-defined spheres of responsibilities – North America, Germany and the rest of the world. This part of our organisation works in partnership with our central marketing organisation. In the future, we plan to establish local engineering units

in proximity to our customers' R&D locations. We will start by recruiting for these positions in the US, although I can also see the possibility that we might begin recruitments in Germany as well within the near future.

As we approach the end of 2024, we will also be coming to the end of the consolidation phase we have been engaged in for the past three years, with respect to our three subsidiaries, PiezoMotor, TPA Montion and Sensapex. The three organisations have familiarised themselves with each other's operations and we have bridged their processes and systems. I now consider our work here to be finished. Consequently, Acuvi will now emerge as a player with a broader portfolio of technologies and solutions for high-precision automation.

I would also like to take the opportunity to express my gratitude to our employees around the world – for the efforts and deep commitment of each and everyone.

Olof Stranding
CEO

Revenue streams per customer segment

Industrial customers (OEM)

OEM customers are industrial customers who embed Acuvi's products in their own systems. Acuvi is often a key supplier of the finished product, and supplies both hardware and software. Typically, customers begin evaluating Acuvi's solutions in conjunction with the development of new products. It usually takes the customer about two to three years, from initial tests (Starter Kit) to achieving the commercial phase and serial production. During this time, continuous purchases are normally made. In the first nine months of the year, a total of 66 Starter Kits were sold, compared with 74 units sold for the full-year 2023.

A greater proportion of OEM customers results in a more stable order intake, which allows for better opportunities to plan production and increase profitability. Acuvi's customers' product lifecycles normally last eight to 12 years. PiezoMotor and TPA Motion primarily sell to OEM solutions, where the product is a component of a larger system. As of 2023, Sensapex products have been sold to OEM customers as well.

Industrial customers purchase standard products and customised products. Standard products have the advantage of higher profitability, thanks to economies of scale and consistent growth over time. Customised products grow incrementally as new projects are designed and begin to be utilised in the customer's final product.

Life Science Instrumentation (LSI)

LSI customers mainly consist of research institutes and advanced laboratories. Although many of these customers are repeat customers, the sales are not continuous, but more intermittent in nature. Customers often procure complete systems without modifications, and in most cases, such sales require a physical market presence. To meet the requirement for a sales force, Acuvi has chosen to supplement its direct sales with a network of distributors. Of Acuvi's subsidiaries, it is mainly Sensapex that has sales within LSI.

Net sales per revenue stream, January – September

SEK million	2024	2023	2024 vs. 2023
OEM/Industrial standard products			
PiezoMotor	31	27	
TPA Motion	7	6	
Sensapex	1	0	
Total standard products	39	33	17%
OEM/Industrial customised products			
PiezoMotor	7	3	
TPA Motion	75	86	
Total customised products	82	89	-8%
Total OEM/Industrial	120	122	-1%
Life Science Instrumentation			
Sensapex	15	15	
Total Life Science Instrumentation	15	15	3%
Total net sales	135	136	-1%

The Group's third quarter

Net sales

Consolidated revenues in the third quarter amounted to SEK 43.7 million (45.0), corresponding to a decrease of approximately 3 percent. Other income during the quarter totalled SEK 1.5 million (3.8). 'Other income' primarily consists of licensing revenues.

Consolidated revenue in the OEM/Industrial segment totalled SEK 40.6 (38.0) million, representing an increase of approximately 7 percent. Net sales for standard products totalled SEK 11.1 million (8.9), which is an increase of 25 percent. Sales of LEGS-based products during the quarter totalled SEK 9.1 million (9.9), of which SEK 1.3 million was attributable to products from Nanos Instruments, Acuvi's new partner as of June. Net sales of standard products totalled SEK 29.5 million (29.1), corresponding to an increase of 1 percent. Net sales within Life Science Instrumentation during the quarter amounted to SEK 3.1 million (5).

Expenses

The Group's material costs during the third quarter totalled SEK 18.2 million (21.8). Gross profit totalled SEK 25.6 million (23.2), corresponding to a gross margin of 58 percent (52). The increase is primarily due to a beneficial product mix, with the LEGS platform in particular accounting for a larger portion of total sales.

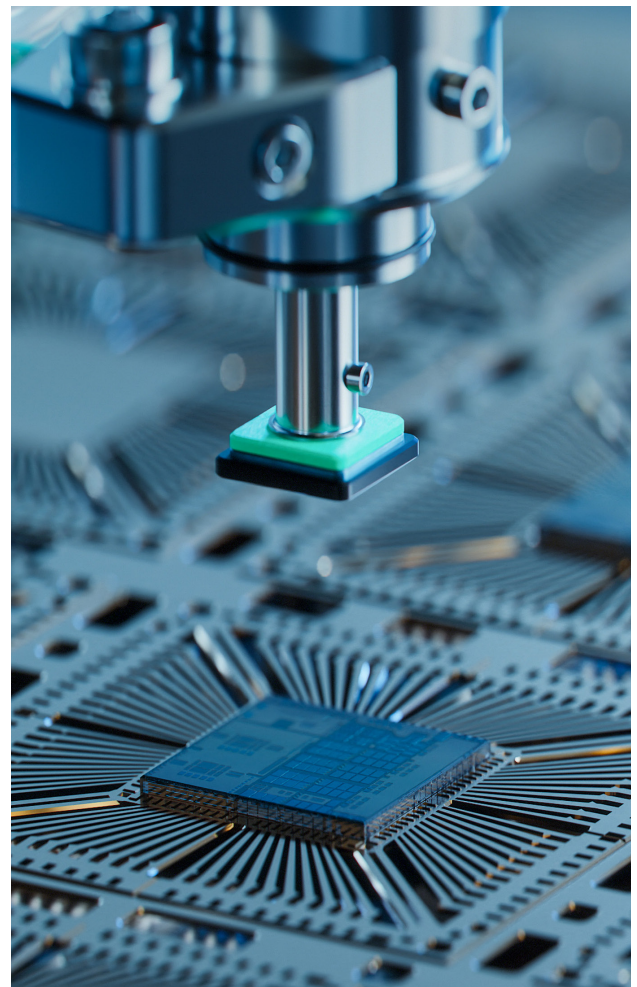
Personnel expenses during the quarter amounted to SEK 12.4 million (10.4). Other external expenses totalled SEK 6.7 (7.8) million.

Operating profit before depreciation/amortisation (EBITDA) during the third quarter totalled SEK 7.8 million (8.2), corresponding to 18 percent (18). Operating profit totalled SEK 5.3 (5.4) million, corresponding to 12 percent (12).

Net financial items during the third quarter totalled SEK -11.2 million (7.9). Interest totalled SEK -2.8 (-1.5) million, and unrealised currency effects totalled SEK -8.4 million (9.4).

Cash flow

During the third quarter, two new share issues totalling SEK 50.8 million were carried out, which infused the company with SEK 45.8 million and reduced its loans by SEK 5 million. During the third quarter, Acuvi paid off the remaining retention bonuses it had committed to in connection with the acquisition of TPA Motion in 2021. A total of SEK 8.5 million was paid out during the third quarter.



Shares and share capital

- Acuvi shares are traded on the Nasdaq First North Growth Market under the symbol 'ACUVI'. The last bid price on 30 September 2024 was SEK 16.7, and market capitalisation, accordingly, amounted to SEK 492 million.
- Acuvi's share capital on 30 September 2024 amounted to SEK 14.7 million, distributed between 29,481,663 shares.

Definitions

- Gross profit, net sales less material costs.
- EBITDA, operating profit/loss before depreciation and amortisation.
- EBITDA margin, EBITDA divided by net sales.

Shareholders as of 30 September 2024

	Number of shares	Shareholding (%)
Adam Dahlberg through companies	3,916,751	13.3%
Gaudium IVST, LLC	2,287,168	7.8%
ShapeQ	2,105,485	7.1%
Handelsbanken Microcap Sweden	1,950,000	6.6%
Dennis Barnes	1,581,397	5.4%
Management*	963,503	3.3%
Margareta Nilsson	488,615	1.7%
Gunvald Berger	429,164	1.5%
Tibia Konsult AB	341,978	1.2%
Clearstream banking	333,402	1.1%
Others (approx. 3,100)**	15,084,200	51.2%
Total	29,481,663	100.0%

* CEO Olof Stranding and Business Area Manager Mikko Vähäsöyrinki

** Includes Avanza Pension, Nordnet Pension, Futur Pension and others

Personnel

At the close of the third quarter of 2024, the Group had 54 employees. The average number of employees for the period was 55 (56), of whom 14 (14) were women.

Financing

Acuvi has a positive cash flow from operating activities. At the end of the quarter, the Group had cash and cash equivalents of SEK 13.4 million. At the end of October, the Group had cash and cash equivalents of SEK 18.7 million. Available cash and cash equivalents, along with cash flows from operating activities, are deemed to be sufficient to cover the Group's needs for the next 12 months. The Group will balance any further investments against the available financial resources at the time.

Principles for drawing up the interim report

The financial statements of the Group have been drawn up in accordance with the Swedish Annual Accounts Act (1995:1554) and International Financial Reporting Standard (IFRS). In 2024, the Group switched its accounting policies from Sweden's K3 tier of financial reporting to IFRS. This interim report has been drawn up in accordance with IAS 34 Interim Financial Reporting, as well as the Swedish Annual Accounts Act.

Annual report and annual general meeting

Interim reports and the annual report will be available at www.acuvi.com.

Financial calendar

Year-end report
January – December 2024

25 February
2025

Submission of interim report

The Board of Directors and the CEO affirm that this interim report, to the best of their knowledge, gives a true and fair presentation of the Company's operations, position and results.

Uppsala, 4 November 2024

Olof Stranding, CEO

This interim report has not been audited by the company's auditor.

Contact point

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Consolidated income statement (SEK thousand)

	July – September		January – September	
	2024	2023	2024	2023
Net sales	43,714	44,953	135,371	136,964
Other operating income	1,510	3,820	4,690	13,427
	45,224	48,773	140,061	150,392
Material expenses	-18,189	-21,770	-52,600	-60,896
Other external expenses	-6,677	-7,828	-21,074	-21,932
Personnel expenses	-12,420	-10,354	-37,659	-33,944
Other operating expenses	-161	-614	-861	-183
Total expenses	-37,387	-40,566	-112,194	-116,955
Operating profit before depreciation and amortisation (EBITDA)	7,837	8,207	27,866	33,436
Amortisation of other intangible assets	-349	-757	-2,153	-2,271
Depreciation and impairment of property, plant and equipment	-2,181	-2,033	-6,530	-6,026
Total depreciation/amortisation	-2,530	-2,790	-8,683	-8,297
Operating profit/loss (EBIT)	5,307	5,417	19,183	25,139
Interest income and similar financial income	5	9,046	40	9,931
Interest expenses and similar financial expenses	-11,212	-1,116	-6,949	-4,920
Profit/loss after financial expenses	-5,900	13,347	12,274	30,150
Deferred tax	1,491	492	161	1,517
Profit/loss for the period	-4,409	13,839	12,435	31,667
Basic earnings per share	-0.15	0.54	0.46	1.24
Diluted earnings per share	-0.15	0.54	0.46	1.24
Average number of shares (thousand)	29,482	25,630	26,914	25,562
Number of shares at end of period (thousand)	29,482	25,630	29,482	25,630
Profit/loss for the period	-4,409	13,839	12,435	31,667
Items that may be reclassified to the income statement				
Exchange differences pertaining to restatements of subsidiaries	-12,842	-5,885	-4,050	-1,752
Other comprehensive income for the year, net after tax	-17,251	7,953	8,385	29,915

Consolidated balance sheet (SEK thousand)

Assets	30 Sept 2024	31 Dec 2023	30 Sept 2023
Non-current assets			
Intangible assets			
Capitalised research and development expenditure	41,333	43,989	43,372
Patents	19,828	3,284	2,983
Other intangible assets	1,588	1,251	2,657
Goodwill	323,916	321,202	343,230
Total intangible assets	386,665	369,726	392,242
Property, plant and equipment			
Right-of-use assets	21,592	24,334	25,803
Plant, machinery and equipment	11,299	14,434	15,564
Total property, plant and equipment	32,891	38,768	41,367
Financial assets			
Other non-current receivables	562	527	546
Total financial assets	562	527	546
Total non-current assets	420,118	409,022	434,155
Current assets			
Inventories	54,440	44,573	52,697
Current receivables			
Accounts receivable	45,930	33,493	27,434
Other receivables	7,985	4,802	19,638
Prepaid expenses and accrued income	5,862	3,488	2,404
Total current receivables	59,597	41,783	49,476
Cash and bank balances	13,418	12,364	28,822
Total current assets	127,455	98,720	130,995
Total assets	547,574	507,741	565,150

Equity and liabilities	30 Sept 2024	31 Dec 2023	30 Sept 2023
Equity			
Share capital	14,741	12,815	12,815
Other capital contributions	521,030	476,935	473,231
Retained earnings including loss for the period	-123,748	-136,178	-111,097
Total equity	412,023	353,572	374,949
Deferred tax	1,283	4,718	6,009
Non-current liabilities	26,574	19,516	20,832
Non-current liabilities to credit institutions	16,541	31,608	10,509
Other liabilities	0	21,569	47,876
Total non-current liabilities	44,398	77,411	85,226
Bank overdraft facilities utilised	20,601	21,936	23,218
Current liabilities to credit institutions	6,000	3,503	0
Non-current liabilities	4,684	4,257	4,298
Advances from customers	2,648	0	1,569
Accounts payable	9,827	20,571	17,713
Other liabilities	18,886	21,081	37,901
Accrued expenses and prepaid income	28,507	5,409	20,275
Total current liabilities	91,153	76,757	104,974
Total equity and liabilities	547,574	507,741	565,150

Consolidated statement of cash flows (SEK thousand)

	July – September		January – September	
	2024	2023	2024	2023
Operating profit/loss (EBIT)	5,306	5,417	19,183	25,139
Adjustment for non-cash items				
Amortisation/depreciation/impairment	2,530	2,790	8,683	8,297
Other	-67	0	0	584
Interest paid	-2,768	-1,828	-6,922	-6,862
Cash flow from operating activities before changes in working capital	5,001	6,379	20,945	27,159
Changes in working capital				
Inventories	-5,830	-9,652	-7,136	-11,268
Operating receivables	-7,905	6,042	-17,818	-9,346
Operating liabilities	-11,573	-7,772	-12,008	-7,050
Changes in working capital	-25,308	-11,382	-36,962	-27,664
Cash flow from operating activities after changes in working capital	-20,239	3,765	-16,017	-505
Investing activities				
Acquisition of intangible assets	-3,006	-2,940	-4,060	-5,439
Acquisition of property, plant and equipment	0	-240	-511	0
Acquisition of subsidiaries	0	0	0	-4,465
Cash flow from investing activities	-3,006	-3,180	-4,571	-9,904
Financing activities				
New share issue	45,746	0	45,746	11,037
Amortisation of loans	-2,690	0	-2,690	0
Amortisation of lease liabilities	-1,182	-1,124	-3,439	-3,305
Increase in financial liabilities	0	17,530	0	16,277
Reduction in financial liabilities	-9,135	0	-17,975	0
Cash flow from financing activities	32,739	16,406	21,642	24,009
Cash flow for the period	9,494	8,223	1,054	13,600
Opening cash and cash equivalents	3,991	20,599	12,364	15,222
Closing cash and cash equivalents	13,418	28,822	13,418	28,222

Change in consolidated equity (SEK thousand)

	Share capital	Other contributions	Translation differences	Retained earnings	Total
1 Jan 2023	12,508	451,672	19,822	-142,680	341,322
Net profit/loss for the year	0	0	0	-80,788	-80,788
Other comprehensive income			5,286		5,286
Comprehensive income for the year			5,286	6,499	1,213
Transactions with shareholders					
New share issue	307	10,730			11,037
Total transactions with shareholders	307	10,730			11,037
31 Dec 2023	12,815	462,402	14,536	-136,181	353,572

1 Jan 2024	12,815	462,402	14,536	-136,181	353,572
Net profit/loss for the year				12,435	12,435
Other comprehensive income			4,050		4,050
Comprehensive income for the year			4,050	12,435	8,385

Transactions with shareholders					
New share issue	1,926	48,141			50,066
Total transactions with shareholders	1,926	48,141			50,066
30 Sept 2023	14,741	510,543	10,486	-123,746	412,023

	Number of shares
1 Jan 2024	25,630,411
Change during the year	3,851,252
30 Sept 2024	29,481,663

	Number of options
1 Jan 2024	625,000
Change during the year	0
30 Sept 2024	625,000

Parent Company income statement (SEK thousand)

	July – September		January – September	
	2024	2023	2024	2023
Net sales	211	5,601	2,179	14,853
Capitalised work on own account	0	0	1,923	0
Other operating income	9,543	1,316	28,231	3,948
	9,754	6,917	32,333	18,801
Other external expenses	-3,483	-14,935	-14,015	-19,374
Personnel expenses	-2,945	-732	-6,858	-2,711
Other operating expenses	-13	0	-238	-663
Total expenses	-6,441	-15,667	-21,111	-22,748
Operating profit before depreciation and am- ortisation (EBITDA)	3,313	-8,750	11,222	-3,947
Amortisation/depreciation and impairment	-942	0	-1,119	0
Operating profit/loss (EBIT)	2,371	-8,750	10,103	-3,947
Interest income and similar financial income	5,396	6,485	19,064	12,361
Interest expenses and similar financial expenses	-9,788	-5,185	-10,493	-4,665
Net profit/loss for the year	-2,021	-7,450	18,674	3,749

Parent Company balance sheet (SEK thousand)

Assets	30 Sept 2024	30 Sept 2023
Non-current assets		
Total intangible assets	49,742	23,717
Total property, plant and equipment	179	259
Total financial assets	397,858	450,249
Total non-current assets	447,780	474,255
Current assets		
Total current assets	126,566	44,628
Total assets	574,346	518,853
Equity and liabilities (SEK thousand)	30 Sept 2024	30 Sept 2024
Equity		
Restricted equity		
Share capital	14,741	12,815
Development expenditure fund	24,765	24,162
Total restricted equity	39,506	36,977
Unrestricted equity		
Share premium reserve	823,077	726,183
Retained earnings	-339,714	-296,969
Profit/loss for the period	19,530	3,749
Total unrestricted equity	502,893	432,963
Total equity	542,399	469,940
Total non-current liabilities	8,348	0
Total current liabilities	23,599	48,913
Total equity and liabilities	574,346	518,853

Parent Company statement of cash flows (SEK thousand)

	January – September	
	2024	2023
Operating profit	10,113	-3,947
Adjustment for non-cash items		
Amortisation/depreciation/impairment	-1,119	203
Other	-36,437	7,697
Cash flow from operating activities before changes in working capital	-27,443	3,953
Changes in working capital	8,387	6,977
Cash flow from operating activities after changes in working capital	-19,056	10,930
Investing activities		
Cash flow from investing activities	-4,060	-1,151
Financing activities		
Cash flow from financing activities	23,815	-10,685
Cash flow for the period	699	-906
Opening cash and cash equivalents	76	1,512
Closing cash and cash equivalents	775	606

Notes to the consolidated financial statement

Note 1 Accounting policies

General

The financial statements of the Group have been drawn up in accordance with the Swedish Annual Accounts Act (1995:1554) and International Financial Reporting Standard (IFRS) as adopted by the EU. In 2024, the Group switched its accounting policies from Sweden's K3 tier of financial reporting to IFRS. This interim report has been drawn up in accordance with IAS 34 Interim Financial Reporting, as well as the Swedish Annual Accounts Act. The most important accounting and valuation policies used in the preparation of these financial statements are summarised below.

This interim report is Acuvi's first report drawn up in accordance with IFRS. Explanatory notes regarding the transition from previously applied accounting policies to IFRS, as well as the effects of restating equity and the income statement are provided in Note 2. Pursuant to the Group's transition to financial reporting in accordance with IFRS, the Parent Company will change its accounting policies by switching from K3 to applying RFR 2 Accounting for Legal Entities. The transition to RFR 2 has not had any impact on the Parent Company's financial reporting.

Consolidated financial statements

The foundations of the consolidated financial statements Subsidiaries are recognised in the consolidated financial statements from the date on which the controlling influence is transferred to the Group. They are excluded from the consolidated financial statements from the date on which the controlling influence ceases.

The consolidated financial statements are presented in Swedish kronor, SEK, which is also the Parent Company's presentation currency. Profits/

losses from the acquisition or divestment of subsidiaries during the year are recognised as of the date on which the acquisition took effect or the date on which the divestment took effect, as appropriate.

Amounts in the financial statements that are recognised with respect to subsidiaries have been adjusted where necessary to ensure conformity with the Group's accounting policies.

Transactions which are eliminated on consolidation

Upon consolidation, intra-Group transactions and balance sheet items are eliminated in their entirety, including unrealised gains and losses arising from transactions between Group companies.

The purchase method of accounting

The purchase method of accounting is applied when reporting the Group's business combinations. The purchase consideration for the acquisition of a subsidiary comprises the fair value of the transferred assets, the Group's liabilities to previous owners, any shares issued by the Group, as well as assets or liabilities resulting from a contingent consideration agreement.

Identifiable assets acquired, and any liabilities and contingent liabilities assumed through a business combination, are initially recognised at fair value at the acquisition date.

Goodwill represents the amount whereby the consideration transferred exceeds the fair value of the identifiable net assets acquired. In cases where a purchase price is deferred in whole or in part, future payments are discounted at the present value of the acquisition date. Acquisition-related expenses are recognised as they occur.

Segment reporting

The chief operative decision-maker of Acuvi is the

CEO, who is primarily responsible for allocating resources and evaluating performance. Assessment of the Group's operating segments is to be based on the financial information reported to the CEO. The financial information that is reported to the CEO, which provides the basis for allocating resources and assessing the Group's performance, pertains to the Group as a whole. Consequently, company management has decided that the Group as a whole constitutes a single operating segment.

Translation of foreign currencies.

On consolidation, assets and liabilities, including goodwill and other Group surpluses and deficits, are translated to SEK at the closing-day rate. Income and expenses are translated to SEK by applying an average exchange rate across the reporting period that represents an approximation of the transaction exchange rate.

Exchange rate differences that arise from the translation of foreign operations are recognised under Other comprehensive income.

Income statement

Revenue

Revenue is generated through sales of goods, royalties and the provision of services in the form of projects, and is recognised under 'Net sales' in the income statement.

Revenues are recognised at the fair value of the remuneration that is or will be received for the goods and services, i.e. at sales price after the deduction of discounts and other similar deductions and value added tax.

Revenue on product sales is recognised when the revenue can be estimated reliably and when

essentially all risks and rights associated with the product have been transferred to the purchaser. This normally takes place on delivery.

Service assignments at a fixed price with respect to projects are recognised using the principle of revenue recognition over time, which means that revenue is recognised in accordance with the percentage of completion of the assignment concerned. When the outcome can be calculated reliably, the assignment revenue and attributable assignment expenditure are recognised in the income statement on the basis of the percentage of completion of the contractually agreed activities at the end of the reporting period.

The percentage of completion is determined by comparing the assignment expenditure incurred to date with total assignment expenditure. When the Group cannot calculate the outcome of an assignment reliably, assignment revenue is recognised at an amount which is equivalent to the assignment expenditure incurred which it is probable will be reimbursed by the customer.

On all occasions when it is probable that the total assignment expenditure will exceed the total assignment revenue, the anticipated loss is recognised immediately in the income statement.

When it is no longer probable that payment will be received for amounts which have already been recognised as revenue, the amount which it is probable will not be received is recognised as an expense.

Revenue from service assignments with an indeterminate number of activities over a determined time period are recognised on a straight-line basis over that time period.

The gross amount that is to be paid by customers

with respect to assignments is recognised under the item, 'Accrued costs and deferred income for assignments in progress', in cases where the assignment expenditure and recognised profits (after the deduction of recognised losses) exceed the invoiced amounts. The gross amount which is to be paid by customers in respect of assignments is recognised in the item prepaid expenses and accrued costs for all assignments in progress for which invoiced amounts exceed assignment expenditure plus recognised profits (less recognised losses).

Royalty income is derived from contracts with external operators that have the right to use Acuvi's technology within defined areas. Revenue is accrued over the contract period and normally follows invoicing. Royalty payments pertaining to minimum levels are recognised as revenue when the agreement is signed; royalties in excess of these amounts are invoiced.

Expenses

Expenses are allocated by cost type. Other operating expenses primarily comprise currency effects from operations and restructuring costs.

Balance sheet

Intangible assets

Development costs that are directly attributable to the development and testing of identifiable and unique technology platforms controlled by the Group, are reported as intangible assets if the following criteria are met:

- it is technically feasible to complete the creation of the asset so that it can be used or sold
- the Group intends to complete the creation of the asset and use or sell it
- the Group has the ability to use or sell the asset
- it is probable that the asset will generate future economic benefits

- directly attributable expenses for the production of the asset include personnel costs that have arisen in connection with the asset's development and a reasonable proportion of indirect expenses. Development expenses which do not meet the criteria are expensed in the period in which they arise. At least once a year, Acuvi performs a check to determine whether the criteria for capitalising research and development costs are still met, or whether there are any indications that the fair value of the asset is less than the carrying amount. If the recoverable amount, calculated as the higher of fair value less costs to sell and value in use is less than the carrying amount, an impairment loss is recognised. The asset is disposed of if the criteria for capitalising the asset are no longer met.

Research and development expenses are capitalised in the period in which they arise provided that the above criteria are met.

A corresponding amount is transferred to the development fund. Acquisition cost for capitalised expenses includes expenses for the production of the asset. Directly attributable expenses include personnel costs that have arisen in connection with development and a reasonable proportion of indirect expenses. Development expenses which do not meet the criteria are expensed in the period in which they arise. At least once a year, Acuvi performs a check to determine whether the criteria for capitalising research and development costs are still met, or whether there are any indications that the fair value of the asset is less than the carrying amount. If the recoverable amount, calculated as the higher of fair value less costs to sell and value in use is less than the carrying amount, an impairment loss is recognised. The asset is disposed of if the criteria for capitalising the asset are no longer met.

Expenditure on the development, purchase and installation of websites is posted as 'Other intangible assets' and capitalised where it is expected to generate revenue.

Intangible assets are amortised on a straight-line basis over the expected useful life of the respective asset, commencing when the asset is put into service. The useful life is reviewed at the end of each reporting period.

The following amortisation percentages are applied:

Capitalised development costs	10–20%
Patents	5–10%
Other intangible assets	20%

Research and development expenses are capitalised in the period in which they arise provided that the above criteria are met.

The cost of capitalised expenditure includes the expenditure on intangible fixed assets derecognised upon their retirement or divestment. In the case of divestment, the capital gain is calculated as the difference between the sale price and the carrying amount of the asset, and is recognised in profit or loss as 'Other operating income' or 'Other operating expenses'.

Property, plant and equipment

Property, plant and equipment is recognised at cost less depreciation. Their acquisition value includes the purchase price and other directly attributable expenses, e.g. for delivery, handling, installation, assembly and consultancy services.

Intangible assets are amortised on a straight-line basis over the expected useful life of the respective asset, commencing when the assets are put into service. The useful life is reviewed at the end of each reporting period.

The following amortisation percentages are applied:

Portable computer equipment	20–33%
Other computer equipment	20%
Other machinery and equipment	10–20%

Property, plant and equipment is eliminated from the balance sheet on retirement or sale. In the case of divestment, the capital gain is calculated as the difference between the sale price and the carrying amount of the asset, and is recognised in profit or loss as 'Other operating income' or 'Other operating expenses'.

Leases

The Group's leasing agreements essentially refer to production and office premises. The Group acts only as a leaseholder. Leasing agreements are reported as right-of-use assets and corresponding liability on the date that the leased asset is available for use by the Group. Each payment on a lease is divided between the amortisation of the liability and the financial expense. The financial expense is divided over the leasing period so that each reporting period has a debit equal to a fixed rate of interest on the liability recognised in that period. Right-of-use assets are depreciated on a straight-line basis over the shorter of the useful life of the asset and the term of the lease. Assets and liabilities that arise due to leasing agreements are reported initially at the current value. Leasing liabilities include the current value of the following leasing payments:

- fixed fees and variable leasing fees that are based on an index. Leasing payments discounted by the incremental borrowing rate.
- Assets with right-of-use are valued at cost and include the following:
 - the initial value of the leasing liability and
 - payments made at or before the date the leased asset is made available for the lease-holder.

Options to extend and terminate an agreement

Options to extend or terminate an agreement are included in the Group's leasing agreements for office premises. The terms and conditions are used to maximise the flexibility in the management of the agreement. Options to extend or terminate an agreement are included in assets and liabilities when it is reasonably certain they will be utilised.

Impairment of non-financial assets

Goodwill and intangible assets that are not ready for use, are not written off but are tested for impairment annually, or if there is an indication of a possible need for impairment.

Amortised assets are assessed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less selling expenses and its value in use. When assessing the impairment requirement, the assets are grouped at the lowest levels at which there are separately identifiable cash flows, known as cash-generating units. In the case of assets (other than goodwill) which have previously been written down, an assessment is performed on each balance sheet date to determine whether the impairment should be reversed.

Financial instruments

Financial instruments are recognised when the Company becomes party to the instrument's contractual conditions and are valued both on initial recognition and in the event of subsequent valuations based on cost.

Every quarter, the Company carries out an assessment to determine whether there is any indication of a need to impair financial assets. This assessment is carried out individually on an item-by-item basis.

If a need for impairment is identified, the carrying

amount is written down to the fair value minus sales expenses, and the present value of the asset's expected future cash flows.

Accounts receivable and other receivables

Receivables are recognised as current assets with the exception of items with a due date more than 12 months after the accounting year end, which are classified as non-current assets.

Receivables are recognised at the amount which is expected to be received after the deduction of individually assessed bad debts. Receivables that are interest-free or which bear interest that deviates from the market interest rate, and which have a term exceeding 12 months, are recognised at net present value, and the change in time value is recognised as interest income in the income statement.

Loans payable and accounts payable

Borrowings are initially recognised at cost less transaction expenses (amortised cost). If the carrying amount differs from the amount that is to be repaid on the due date, the difference is allocated to specific periods over the term of the loan as an interest expense using the effective rate of the instrument. This brings the carrying amount and the amount which is to be repaid into conformity on the due date.

Inventories

Inventories have been valued in accordance with the lowest value principle at the lower of cost and net realisable value. Cost includes all expenses attributable to the manufacturing process and a reasonable proportion of indirect manufacturing costs based on normal capacity.

Cost is calculated according to the first-in, first-out principle (FIFO). The net realisable value is defined as the estimated price at which the goods

can be sold within the lines for normal activity, minus any selling costs directly attributable to the transaction.

Income tax

Income tax consists of current tax and deferred tax. Income tax is recognised in profit or loss except when the underlying transaction is recognised in equity, in which case the associated tax effect is also recognised in equity.

Current tax means income tax for the current financial year, as well as that part of income tax from previous financial years which has not yet been recognised. Current tax is calculated on the basis of the tax rate which applies at the end of the reporting period.

Deferred tax is income tax relating to future financial years in consequence of previous events. Recognition is in accordance with the balance sheet liability method. Under this approach, deferred tax liabilities and deferred tax assets are recognised on temporary differences that arise between the carrying amount and the taxable value of assets and liabilities, as well as for other allowances or losses.

Cash and cash equivalents

Cash and cash equivalents consist of cash funds and disposable bank balances.

Equity

The Group's equity consists of the following items:

- Share capital consisting of the nominal value for issued and registered shares
- Other capital contributions include premiums received from new issues of share capital and the injection from quota value issues Any transaction costs attributable to issues of new shares are deducted from the premium taking account any income tax effects.

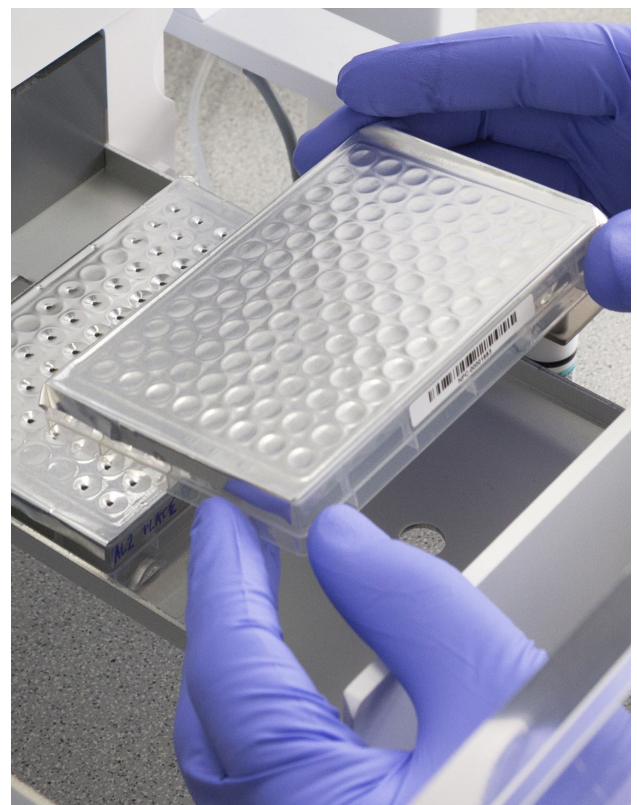
Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits and paid leave, that are expected to be settled within 12 months of the end of the financial year, are recognised as current liabilities at the undiscounted amount that is expected to be paid when the liabilities are settled. Expenses are recognised in the balance sheet as the employees render their services. Liabilities are recognised as an obligation related to employee benefits in the consolidated balance sheet.

Pension obligations

The Group has only defined-contribution pension plans. For defined-contribution pension plans, the Group contributes to publicly or privately administered pension schemes on a mandatory, contractual or voluntary basis. The Group has no additional payment obligations once the fees are paid. The fees are reported as personnel costs when they are due.



NOT 2 ÖVERGÅNG TILL IFRS

Från och med den 1 januari 2024 upprättar Acuvi AB sin koncernredovisning i enlighet med International Financial Reporting Standards (IFRS@Redovisningsstandarder) utgivna av International Accounting Standards Board (IASB) samt tolkningsuttalanden från IFRS Interpretations Committee såsom de antagits av Europeiska unionen (EU). Datum för koncernens övergång till IFRS är den 1 januari 2023. Koncernen har till och med räkenskapsåret 2023 upprättat koncernredovisning i enlighet med årsredovisningslagen samt BFNAR 2012:1 (K3). Övergången till IFRS redovisas i enlighet med IFRS 1 "Första gången IFRS tillämpas" och de väsentliga effekterna framgår av nedan tabeller.

Effekten av övergången till IFRS redovisas direkt mot ingående eget kapital. Tidigare publicerad finansiell information för perioden 2023-01-01 - 2023-12-31, upprättad enligt årsredovisningslagen samt BFNAR 2012:1 (K3), har omräknats till IFRS. Huvudregeln är att samtliga tillämpliga IFRS- och IAS-standarder, som trätt i kraft och godkänts av EU, ska tillämpas med retroaktiv verkan. Koncernen har tillämpat följande undantag från huvudregeln enligt IFRS 1:

- Koncernen har valt att inte räkna om rörelseförvärv före tidpunkten för övergång till IFRS, dvs före den 1 januari 2023. Inga rörelseförvärv har skett under perioden efter övergången till IFRS.

- Koncernen har valt att tillämpa undantaget i IFRS 1 avseende leasingavtal och värderar således leasingskulder och nyttjanderättstillgångar vid tidpunkten för övergången till IFRS.

- Koncernen har valt att inte räkna om avslutade avtal med kunder (IFRS 15), dvs avtal för vilka Acuvi innan övergången till IFRS hade överfört samtliga varor eller tjänster som identifieras enligt tidigare redovisningsprinciper.

Koncernens rapport över resultat för jan-dec 2023 (KSEK)	Enligt tidigare redovisningsprinciper	A. Rörelseförvärv	B. Leasingavtal	C. Intäkter	D. Omräkningsdifferens och justeringar	Enligt IFRS
Nettoomsättning	200 786	-	-	-9 970	-	190 816
Aktiverat arbete för egen räkning	8 098	-	-	-	-8 098	-
Övriga rörelseintäkter	9 702	-	-	9 120	-	18 822
	218 587	-	-	- 850	-8 098	209 638
Aktiverat arbete för egen räkning	-	-	-	-	8 098	8 098
Materialkostnader	-87 332	-	-	-	-	-87 332
Övriga externa kostnader	-46 289	-	5 543	-	-	-40 746
Personalkostnader	-46 357	-	-	-	-	-46 357
Övriga rörelsekostnader	-4 141	-	-	-	-	-4 141
Summa kostnader	-184 119	-	5 543	-	8 098	-170 477
Rörelseresultat exklusive avskrivningar (EBITDA)	34 468	-	5 543	- 850	-	39 161
Avskrivningar av goodwill	-88 542	88 542	-	-	-	-
Avskrivningar övriga immateriella anläggningstillgångar	-12 036	-	-	-	-	-12 036
Avskrivningar av materiella anläggningstillgångar	-4 228	-	-4 903	-	-	-9 131
Summa avskrivningar	-104 806	88 542	-4 903	-	-	-21 167
Rörelseresultat (EBIT)	-70 338	88 542	640	- 850	-	17 994
Övriga ränteintäkter och liknande intäkter	298	-	-	-	-	298
Räntekostnader och liknande kostnader	-12 725	-	-1 149	-	-	-13 874
	-	-	-	-	-	-
Resultat efter finansiella kostnader	-82 764	88 542	- 509	- 850	-	4 419
Uppskjuten skatt	1 976	-	104	-	-	2 080
Periodens resultat	-80 788	88 542	- 404	- 850	-	6 499

Koncernens rapport över totalresultat för jan-dec 2023 (KSEK)	Enligt tidigare redovisningsprinciper	A. Rörelseförvärv	B. Leasingavtal	C. Intäkter	D. Omräkningsdifferens och justeringar	Enligt IFRS
Periodens resultat	-80 788	88 542	- 404	- 850	-	6 499
<i>Poster som kan komma att omklassificeras till resultaträkningen</i>						
Omräkningsdifferens	-	-9 701	3	-	4 412	-5 286
Övrigt totalresultat för året efter skatt	-	-9 701	3	-	4 412	-5 286
Totalresultat för perioden	-80 788	78 841	- 401	- 850	4 412	1 213
Koncernens rapport över resultat för jan-sep 2023 (KSEK)	Enligt tidigare redovisningsprinciper	A. Rörelseförvärv	B. Leasingavtal	C. Intäkter	D. Omräkningsdifferens och justeringar	Enligt IFRS
Nettoomsättning	145 652	-	-	-8 688	-	136 964
Aktiverat arbete för egen räkning	2 638	-	-	-	-2 638	-
Övriga rörelseintäkter	5 374	-	-	8 053	-	13 427
	153 664	-	-	- 634	-2 638	150 392
Aktiverat arbete för egen räkning	-	-	-	-	2 638	2 638
Materialkostnader	-60 896	-	-	-	-	-60 896
Övriga externa kostnader	-28 727	-	4 157	-	-	-24 570
Personalkostnader	-33 944	-	-	-	-	-33 944
Övriga rörelsekostnader	- 183	-	-	-	-	- 183
Summa kostnader	-123 750	-	4 157	-	2 638	-116 955
Rörelseresultat exklusive avskrivningar (EBITDA)	29 914	-	4 157	- 634	-	33 436
Avskrivningar av goodwill	-70 458	70 458	-	-	-	-
Avskrivningar övriga immateriella anläggningstillgångar	-2 271	-	-	-	-	-2 271
Avskrivningar av materiella anläggningstillgångar	-2 350	-	-3 676	-	-	-6 026
Summa avskrivningar	-75 079	70 458	-3 676	-	-	-8 297
Rörelseresultat (EBIT)	-45 165	70 458	480	- 634	-	25 139
Övriga ränteintäkter och liknande intäkter	9 931	-	-	-	-	9 931
Räntekostnader och liknande kostnader	-4 041	-	- 879	-	-	-4 920
	-	-	-	-	-	-
Resultat efter finansiella kostnader	-39 275	70 458	- 399	- 634	-	30 150
Uppskjuten skatt	1 435	-	82	-	-	1 517
Periodens resultat	-37 840	70 458	- 317	- 634	-	31 667
Koncernens rapport över totalresultat för jan-sep 2023 (KSEK)	Enligt tidigare redovisningsprinciper	A. Rörelseförvärv	B. Leasingavtal	C. Intäkter	D. Omräkningsdifferens och justeringar	Enligt IFRS
Periodens resultat	-37 840	70 458	- 317	- 634	-	31 667
<i>Poster som kan komma att omklassificeras till resultaträkningen</i>						
Omräkningsdifferens	-	12 327	- 1	-	-14 078	-1 752
Övrigt totalresultat för året efter skatt	-	12 327	- 1	-	-14 078	-1 752
Totalresultat för perioden	-37 840	82 785	- 318	- 634	-14 078	29 915

*Se tabell längst ner i denna not för effekterna av övergången från en funktionsindelad resultaträkning till kostnadslagsindelad resultaträkning per 2023-09-30.

Koncernens rapport över resultat för juli-sep 2023 (KSEK)	Enligt tidigare redovisningsprinciper	A. Rörelseförvärv	B. Leasingavtal	C. Intäkter	D. Omräkningsdifferens och justeringar	Enligt IFRS
Nettoomsättning	45 169	-	-	- 216	-	44 953
Aktiverat arbete för egen räkning	1 250	-	-	-	- 1 250	-
Övriga rörelseintäkter	3 820	-	-	-	-	3 820
	50 239	-	-	- 216	- 1 250	48 773
Aktiverat arbete för egen räkning	-	-	-	-	1 250	1 250
Materialkostnader	-21 770	-	-	-	-	-21 770
Övriga externa kostnader	-10 476	-	1 398	-	-	-9 078
Personalkostnader	-10 354	-	-	-	-	-10 354
Övriga rörelsekostnader	- 614	-	-	-	-	- 614
Summa kostnader	-43 214	-	1 398	-	1 250	-40 566
Rörelseresultat exklusive avskrivningar (EBITDA)	7 025	-	1 398	- 216	-	8 207
Avskrivningar av goodwill	-24 069	24 069	-	-	-	-
Avskrivningar övriga immateriella anläggningstillgångar	- 757	-	-	-	-	- 757
Avskrivningar och nedskrivningar av materiella anläggningar	- 796	-	- 1 237	-	-	-2 033
Summa avskrivningar	-25 622	24 069	- 1 237	-	-	-2 790
Rörelseresultat (EBIT)	-18 597	24 069	161	- 216	-	5 417
Övriga ränteintäkter och liknande intäkter	9 046	-	-	-	-	9 046
Räntekostnader och liknande kostnader	- 833	-	- 283	-	-	- 1 116
	-	-	-	-	-	-
Resultat efter finansiella kostnader	-10 384	24 069	- 122	- 216	-	13 347
Uppskjuten skatt	467	-	25	-	-	492
Periodens resultat	-9 917	24 069	- 97	- 216	-	13 839
Koncernens rapport över totalresultat för juli-sep 2023 (KSEK)	Enligt tidigare redovisningsprinciper	A. Rörelseförvärv	B. Leasingavtal	C. Intäkter	D. Omräkningsdifferens och justeringar	Enligt IFRS
Periodens resultat	-9 917	24 069	- 97	- 216	-	13 839
<i>Poster som kan komma att omklassificeras till resultaträkningen</i>						
Omräkningsdifferens	-	- 2 412	1	-	- 3 475	- 5 885
Övrigt totalresultat för året efter skatt	-	- 2 412	1	-	- 3 475	- 5 885
Totalresultat för perioden	-9 917	21 657	- 96	- 216	- 3 475	7 953

*Se tabell längst ner i denna not för effekterna av övergången från en funktionsindelad resultaträkning till kostnadsslagsindelad resultaträkning per 2023-09-30.

Koncernens rapport över finansiell ställning 01-Jan-23 (KSEK)	Enligt tidigare redovisnings- principer	A. Rörelse- förvärv	B. Leasing- avtal	C. Intäkter	D. Omräknings- differens och justeringar	Enligt IFRS
Anläggningstillgångar						
Immateriella anläggningstillgångar						
Balanserade utgifter för forskning och utvecklingsarbete	45 812	-	-	-	-	45 812
Patent	2 788	-	-	-	-	2 788
Övriga immateriella anläggningstillgångar	1 231	-	-	-	-	1 231
Goodwill	330 903	-	-	-	-	330 903
Summa immateriella anläggningstillgångar	380 734	-	-	-	-	380 734
Materiella anläggningstillgångar						
Nyttjanderättstillgångar	-	-	29 262	-	-	29 262
Maskiner, inventarier och tekniska anläggningar	15 689	-	-	-	-	15 689
Summa materiella anläggningstillgångar	15 689	-	29 262	-	-	44 951
Finansiella anläggningstillgångar						
Andra långfristiga fordringar	529	-	-	-	-	529
Summa finansiella anläggningstillgångar	529	-	-	-	-	529
Summa anläggningstillgångar	396 952	-	29 262	-	-	426 214
Omsättningstillgångar						
Lager	42 929	-	-	-	-	42 929
Kortfristiga fordringar						
Kundfordringar	25 826	-	-	-	-	25 826
Övriga fordringar	7 834	-	-	-	-	7 834
Förutbetalda kostnader och upplupna intäkter	6 429	-	-1 063	1 596	-	6 962
Summa kortfristiga fordringar	40 089	-	-1 063	1 596	-	40 622
Likvida medel	15 222	-	-	-	-	15 222
Summa omsättningstillgångar	98 240	-	-1 063	1 596	-	98 773
Summa tillgångar	495 192	-	28 199	1 596	-	524 987
Eget kapital och skulder						
Aktiekapital	12 508	-	-	-	-	12 508
Övrigt tillskjutet kapital	471 495	-	-	-	-19 822	451 673
Omräkningsreserver	-	-	-	-	19 822	19 822
Balanserat resultat inklusive periodens resultat	-144 276	-	-	1 596	-	-142 680
Summa eget kapital	339 727	-	-	1 596	-	341 323
Avsättningar						
Uppskjuten skatt	6 785	-	-	-	-6 785	-
Summa avsättningar	6 785	-	-	-	-6 785	-
Skulder						
Uppskjuten skatt	-	-	-	-	6 785	6 785
Långfristiga skulder till kreditinstitut	7 078	-	-	-	-	7 078
Långfristiga leasingkulder	-	-	23 933	-	-	23 933
Övriga skulder	85 383	-	-	-	-	85 383
Summa långfristiga skulder	92 461	-	23 933	-	6 785	123 179
Utnyttjad checkkredit	5 263	-	-	-	-	5 263
Kortfristiga skulder till kreditinstitut	1 631	-	-	-	-	1 631
Kortfristiga leasingkulder	-	-	4 266	-	-	4 266
Förskott från kunder	-	-	-	-	-	-
Leverantörsskulder	19 422	-	-	-	-	19 422
Övriga skulder	16 661	-	-	-	-	16 661
Upplupna kostnader och förutbetalda intäkter	13 242	-	-	-	-	13 242
Summa kortfristiga skulder	56 219	-	4 266	-	-	60 485
Summa eget kapital och skulder	495 192	-	28 199	1 596	-	524 987

Koncernens rapport över finansiell ställning 31-Dec-23 (KSEK)	Enligt tidigare redovisnings- principer	A. Rörelse- förvärv	B. Leasing- avtal	C. Intäkter	D. Omräknings- differens och justeringar	Enligt IFRS
Anläggningstillgångar						
Immateriella anläggningstillgångar						
Balanserade utgifter för forskning och utvecklingsarbete	43 989	-	-	-	-	43 989
Patent	3 284	-	-	-	-	3 284
Övriga immateriella anläggningstillgångar	1 251	-	-	-	-	1 251
Goodwill	236 907	84 295	-	-	-	321 202
Summa immateriella anläggningstillgångar	285 431	84 295	-	-	-	369 726
Materiella anläggningstillgångar						
Nyttjanderättstillgångar	-	-	24 334	-	-	24 334
Maskiner, inventarier och tekniska anläggningar	14 434	-	-	-	-	14 434
Summa materiella anläggningstillgångar	14 434	-	24 334	-	-	38 768
Finansiella anläggningstillgångar						
Andra långfristiga fordringar	527	-	-	-	-	527
Summa finansiella anläggningstillgångar	527	-	-	-	-	527
Summa anläggningstillgångar	300 392	84 295	24 334	-	-	409 022
Varulager	44 573	-	-	-	-	44 573
Kortfristiga fordringar						
Kundfordringar	33 493	-	-	-	-	33 493
Övriga fordringar	4 802	-	-	-	-	4 802
Förutbetalda kostnader och upplupna intäkter	3 807	-	-1 065	745	-	3 488
Summa kortfristiga fordringar	42 102	-	-1 065	745	-	41 783
Likvida medel	12 364	-	-	-	-	12 364
Summa omsättningstillgångar	99 039	-	-1 065	745	-	98 720
Summa tillgångar	399 431	84 295	23 269	745	-	507 741
Eget kapital och skulder						
Aktiekapital	12 815	-	-	-	-	12 815
Övrigt tillskjutet kapital	481 182	-	-	-	-18 780	462 402
Omräkningsreserver	-	-4 247	-	-	18 780	14 533
Balanserat resultat inklusive periodens resultat	-225 064	88 542	-401	745	-	-136 178
Summa eget kapital	268 933	84 295	-401	745	-	353 572
Avsättningar						
Uppskjuten skatt	4 821	-	-	-	-4 821	-
Summa avsättningar	4 821	-	-	-	-4 821	-
Skulder						
Uppskjuten skatt	-	-	-103	-	4 821	4 718
Långfristiga skulder till kreditinstitut	31 608	-	-	-	-	31 608
Långfristiga leasingsskulder	-	-	19 516	-	-	19 516
Övriga skulder	21 569	-	-	-	-	21 569
Summa långfristiga skulder	53 177	-	19 413	-	4 821	77 411
Kortfristiga skulder						
Utnyttjad checkkredit	21 936	-	-	-	-	21 936
Kortfristiga skulder till kreditinstitut	3 503	-	-	-	-	3 503
Kortfristiga leasingsskulder	-	-	4 257	-	-	4 257
Förskott från kunder	-	-	-	-	-	-
Leverantörsskulder	20 571	-	-	-	-	20 571
Övriga skulder	21 081	-	-	-	-	21 081
Upplupna kostnader och förutbetalda intäkter	5 409	-	-	-	-	5 409
Summa kortfristiga skulder	72 500	-	4 257	-	-	76 757
Summa eget kapital och skulder	399 431	84 295	23 269	745	-	507 742

Koncernens rapport över finansiell ställning 30-Sep-23 (KSEK)	Enligt tidigare redovisnings- principer	A. Rörelse- förvärv	B. Leasing- avtal	C. Intäkter	D. Omräknings- differens och justeringar	Enligt IFRS
Anläggningstillgångar						
Immateriella anläggningstillgångar						
Balanserade utgifter för forskning och utvecklingsarbete	43 372	-	-	-	-	43 372
Patent	2 983	-	-	-	-	2 983
Övriga immateriella anläggningstillgångar	2 657	-	-	-	-	2 657
Goodwill	275 755	67 475	-	-	-	343 230
Summa immateriella anläggningstillgångar	324 767	67 475	-	-	-	392 242
Materiella anläggningstillgångar						
Nyttjanderättstillgångar	-	-	25 803	-	-	25 803
Maskiner, inventarier och tekniska anläggningar	15 564	-	-	-	-	15 564
Summa materiella anläggningstillgångar	15 564	-	25 803	-	-	41 367
Finansiella anläggningstillgångar						
Andra långfristiga fordringar	546	-	-	-	-	546
Summa finansiella anläggningstillgångar	546	-	-	-	-	546
Summa anläggningstillgångar	340 877	67 475	25 803	-	-	434 155
Omsättningstillgångar						
Lager	52 697	-	-	-	-	52 697
Kortfristiga fordringar						
Kundfordringar	27 434	-	-	-	-	27 434
Övriga fordringar	19 638	-	-	-	-	19 638
Förutbetalda kostnader och upplupna intäkter	2 514	-	-1 072	962	-	2 404
Summa kortfristiga fordringar	49 586	-	-1 072	962	-	49 476
Likvida medel	28 822	-	-	-	-	28 822
Summa omsättningstillgångar	131 105	-	-1 072	962	-	130 995
Summa tillgångar	471 982	67 475	24 731	962	-	565 150
Eget kapital och skulder						
Aktiekapital	12 815	-	-	-	-	12 815
Övrigt tillskjutet kapital	476 214	-	-	-	-21 054	455 160
Omräkningsreserver	-	-2 983	-	-	21 054	18 071
Balanserat resultat inklusive periodens resultat	-182 199	70 458	-318	962	-	-111 097
Summa eget kapital	306 830	67 475	-318	962	-	374 949
Avsättningar						
Uppskjuten skatt	6 091	-	-	-	-6 091	-
Summa avsättningar	6 091	-	-	-	-6 091	-
Uppskjuten skatt	-	-	-82	-	6 091	6 009
Långfristiga skulder till kreditinstitut	10 509	-	-	-	-	10 509
Långfristiga leasingsskulder	-	-	20 832	-	-	20 832
Övriga skulder	47 876	-	-	-	-	47 876
Summa långfristiga skulder	58 385	-	20 750	-	6 091	85 226
Utnyttjad checkkredit	23 218	-	-	-	-	23 218
Kortfristiga skulder till kreditinstitut	-	-	-	-	-	-
Kortfristiga leasingsskulder	-	-	4 298	-	-	4 298
Förskott från kunder	1 569	-	-	-	-	1 569
Leverantörsskulder	17 713	-	-	-	-	17 713
Övriga skulder	37 901	-	-	-	-	37 901
Upplupna kostnader och förutbetalda intäkter	20 275	-	-	-	-	20 275
Summa kortfristiga skulder	100 676	-	4 298	-	-	104 974
Summa eget kapital och skulder	471 982	67 475	24 731	962	-	565 150

Koncernens kassaflödesanalys jan-dec 2023 (KSEK)	Enligt tidigare redovisningsprinciper	A. Rörelseförvärv	B. Leasingavtal	C. Intäkter	D. Omräkningsdifferens och justeringar	Enligt IFRS
Rörelseresultat (EBIT)	-70 338	88 542	640	- 850	-	17 994
Justeringar för poster som inte ingår i kassaflödet						
Av-/nedskrivningar	104 806	-88 542	4 903	-	-	21 167
Övrigt	- 952	-	-	-	-	- 952
Erlagd ränta	-7 814	-	-1 114	-	-	-8 928
Övriga finansiella intäkter/kostnader	95	-	-	-	-	95
Kassaflöde från den löpnade verksamheten före förändringar i rörelsekapital	25 797	-	4 430	- 850	-	29 376
Förändringar i rörelsekapital						
Lager	-1 644	-	-	-	-	-1 644
Rörelsefordringar	- 614	-	0	850	-	237
Rörelseskulder	-2 264	-	-	-	-	-2 264
Förändring i rörelsekapital	-4 522	-	0	850	-	-3 671
Kassaflöde från den löpande verksamheten efter förändringar i rörelsekapital	21 275	-	4 430	-	-	25 705
Investeringsverksamheten						
Förvärv av immateriella anläggningstillgångar	-10 729	-	-	-	-	-10 729
Sålda materiella anläggningstillgångar	-	-	-	-	-	-
Förvärv av materiella anläggningstillgångar	-2 725	-	-	-	-	-2 725
Placeringar i övriga finansiella anläggningstillgångar	-	-	-	-	-	-
Förvärv av dotterföretag	-	-	-	-	-	-
Kassaflöde från investeringsverksamheten	-13 454	-	-	-	-	-13 454
Finansieringsverksamheten						
Nyupptagna lån	25 003	-	-	-	-	25 003
Nyemission	11 037	-	-	-	-	11 037
Ökning av finansiell skuld	16 673	-	-	-	-	16 673
Amortering av leasingsskuld	-	-	-4 430	-	-	-4 430
Förändring av kortfristiga finansiella skulder	-	-	-	-	-	-
Minskning av finansiell skuld	-63 814	-	-	-	-	-63 814
Kassaflöde från finansieringsverksamheten	-11 101	-	-4 430	-	-	-15 531
Periodens kassaflöde	-3 280	-	-	-	-	-3 280
Kursdifferens i likvida medel	422	-	-	-	-	422
Likvida medel vid periodens början	15 222	-	-	-	-	15 222
Likvida medel vid periodens slut	12 364	-	-	-	-	12 364

Koncernens kassaflödesanalys jan-sep 2023 (KSEK)	Enligt tidigare redovisnings- principer	A. Rörelse- förvärv	B. Leasing- avtal	C. Intäkter	D. Omräknings- differens och justeringar	Enligt IFRS
Rörelseresultat (EBIT)	-45 165	70 458	480	- 634	-	25 139
Justeringar för poster som inte ingår i kassaflödet						-
Av-/nedskrivningar	66 932	-70 458	3 676	-	8 147	8 297
Övrigt	8 731	-	-	-	-8 147	584
Erlagd ränta	-6 009	-	- 853	-	-	-6 862
Övriga finansiella intäkter/kostnader	-	-	-	-	-	-
Kassaflöde från den löpnade verksamheten före förändringar i rörelsekapital	24 489	-	3 304	- 634	-	27 159
Förändringar i rörelsekapital						
Lager	-11 268	-	-	-	-	-11 268
Rörelsefordringar	-9 981	-	1	634	-	-9 346
Rörelseskulder	-7 050	-	-	-	-	-7 050
Förändring i rörelsekapital	-28 299	-	1	634	-	-27 664
Kassaflöde från den löpande verksamheten efter förändringar i rörelsekapital	-3 810	-	3 305	-	-	- 505
Investeringsverksamheten						
Förvärv av immateriella anläggningstillgångar	-5 439	-	-	-	-	-5 439
Sålda materiella anläggningstillgångar	-	-	-	-	-	-
Förvärv av materiella anläggningstillgångar	-	-	-	-	-	-
Placeringar i övriga finansiella anläggningstillgångar	-	-	-	-	-	-
Förvärv av dotterföretag	-4 465	-	-	-	-	-4 465
Kassaflöde från investeringsverksamheten	-9 904	-	-	-	-	-9 904
Finansieringsverksamheten						
Nyupptagna lån	-	-	-	-	-	-
Nyemission	11 037	-	-	-	-	11 037
Ökning av finansiell skuld	-	-	-	-	-	-
Amortering av leasingsskuld	-	-	-3 305	-	-	-3 305
Förändring av kortfristiga finansiella skulder	16 277	-	-	-	-	16 277
Minskning av finansiell skuld	-	-	-	-	-	-
Kassaflöde från finansieringsverksamheten	27 314	-	-3 305	-	-	24 009
Periodens kassaflöde	13 600	-	-	-	-	13 600
Kursdifferens i likvida medel	-	-	-	-	-	-
Likvida medel vid periodens början	15 222	-	-	-	-	15 222
Likvida medel vid periodens slut	28 822	-	-	-	-	28 822

Koncernens kassaflödesanalys jul-sep 2023 (KSEK)	Enligt tidigare redovisnings- principer	A. Rörelse- förvärv	B. Leasing- avtal	C. Intäkter	D. Omräknings- differens och justeringar	Enligt IFRS
Rörelseresultat (EBIT)	-18 597	24 069	60	- 216	-	5 315
Justeringar för poster som inte ingår i kassaflödet	-					
Av-/nedskrivningar	25 293	-24 069	1 338	-	-	2 562
Övrigt	8 768					8 768
Erlagd ränta	-1 225		- 104			-1 329
Övriga finansiella intäkter/kostnader	-					-
Kassaflöde från den löpnade verksamheten före förändringar i rörelsekapital	14 239	-	1 294	- 216	-	15 317
Förändringar i rörelsekapital						
Lager	-9 652					-9 652
Rörelsefordringar	5 826		0	216		6 042
Rörelseskulder	-7 772					-7 772
Förändring i rörelsekapital	-11 598	-	0	216	-	-11 382
Kassaflöde från den löpande verksamheten efter förändringar i rörelsekapital	2 641	-	1 294	-	-	3 935
Investeringsverksamheten						
Förvärv av immateriella anläggningstillgångar	-2 940					-2 940
Sålda materiella anläggningstillgångar	-					-
Förvärv av materiella anläggningstillgångar	- 240					- 240
Placeringar i övriga finansiella anläggningstillgångar	-					-
Förvärv av dotterföretag	-					-
Kassaflöde från investeringsverksamheten	-3 180	-	-	-	-	-3 180
Finansieringsverksamheten						
Nyupptagna lån	-					-
Nyemission	-					-
Ökning av finansiell skuld	-					-
Amortering av leasingsskuld	-		-1 294			-1 294
Förändring av kortfristiga finansiella skulder	8 762					8 762
Minskning av finansiell skuld	-					-
Kassaflöde från finansieringsverksamheten	8 762	-	-1 294	-	-	7 468
Periodens kassaflöde	8 223	-	-	-	-	8 223
Kursdifferens i likvida medel	-					-
Likvida medel vid periodens början	20 599					20 599
Likvida medel vid periodens slut	28 822	-	-	-	-	28 822

A. Rörelseförvärv

Goodwill har enligt tidigare redovisningsprinciper skrivits av över den bedömda nyttjandeperioden. I samband med övergången till IFRS har totalt 88 542 KSEK i avskrivningar återförts hänförligt till perioden 2023-01-01 till 2023-12-31, varav 70 458 KSEK avser perioden 2023-01-01 till 2023-09-30. Efter återföringar uppgår posten goodwill till 343 230 KSEK per 2023-09-30 och 321 202 KSEK per 2023-12-31.

B. Leasing

Enligt tidigare tillämpade redovisningsprinciper har Acuvi klassificerat koncernens leasingavtal antingen som finansiella eller operationella leasingavtal. I samband med övergången kommer koncernens leasingavtal att redovisas i rapporten över finansiell ställning som en nyttjanderättstillgång samt kort- och långfristig leasingskuld. Vidare justeras förutbetalda leasingavgifter så att de inte längre redovisas i rapport över finansiell ställning. Leasingavgifterna som tidigare redovisats inom rörelseresultatet tas bort och det tillkommer avskrivningar på nyttjanderättstillgångar samt räntekostnader hänförliga till leasingskulder. Koncernens kassaflöde påverkas av omklassificering av betalda leasingavgifter som nu fördelas och redovisas som betald ränta och amortering av leasingskuld. En uppskjuten skattefordran om totalt 6 MSEK samt en uppskjuten skatteskuld om motsvarande belopp redovisas hänförligt till temporära skillnader. Dessa belopp har kvittats mot varandra i koncernen övergångsbalansräkning.

C. Intäkter

I samband med tillämpningen av IFRS 15 har justering gjorts vad gäller periodisering av koncernens intäkter hänförliga till licensieringsavtal, vilket har medfört att den lägsta avtalade nivån på licensintäkter redovisas i en tidigare period än vad som görs enligt tidigare tillämpade redovisningsprinciper. Tillämpningen har medfört att intäkten redovisas i övergångsbalansräkningen som ökning av eget kapital samt en upplupen intäkt. Vidare har totala licensintäkter klassificerats om till övriga rörelseintäkter.

D. Omklassificeringar

I samband med övergången till IFRS har den ackumulerade omräkningsdifferensen i eget kapital klassificerats om till en egen rad i koncernens rapport över finansiell ställning. Förändringen av omräkningsdifferensen redovisas under övrigt totalresultat istället för direkt mot eget kapital.

Vidare redovisas inte aktiverat arbete för egen räkning som en del av koncernens totala intäkter. Aktiveringar redovisas i stället som en avdragspost från koncernens rörelserelaterade kostnader.

Uppskjuten skatteskuld redovisas under långfristiga skulder i stället för som en avsättning, enligt IFRS.

Tabellen nedan visar effekterna i resultaträkningen enligt BFNAR 2012:1 vid övergången från funktionsindelad resultaträkning till en kostnadsslagsindelad resultaträkning. Koncernen och moderbolaget omklassificerade resultaträkningarna i samband med bokslutskommunikén för 2023.

Koncernens resultaträkning (KSEK)

	juli-sep 2023			jan-sep 2023		
	Funktionsindelad	Omklassificeringar	Kostnadsslagsindelad	Funktionsindelad	Omklassificeringar	Kostnadsslagsindelad
Nettoomsättning	45 169	-	45 169	145 652	-	145 652
Aktiverat arbete för egen räkning	-	1 250	1 250	-	2 638	2 638
Övriga rörelseintäkter	-	3 820	3 820	-	5 374	5 374
Kostnad sålda varor	-57 614	57 614	-	-165 144	165 144	-
Försäljningskostnader	-4 136	4 136	-	-12 878	12 878	-
Administrationskostnader	-4 645	4 645	-	-15 939	15 939	-
FoU-kostnader	- 577	577	-	-2 047	2 047	-
Övriga rörelseintäkter	3 820	-3 820	-	5 374	-5 374	-
Materialkostnader	-	-21 770	-21 770	-	-60 896	-60 896
Övriga externa kostnader	-	-10 476	-10 476	-	-28 727	-28 727
Personalkostnader	-	-10 354	-10 354	-	-33 944	-33 944
Övriga rörelsekostnader	- 614	-	- 614	- 183	-	- 183
Avskrivningar av goodwill	-	-24 069	-24 069	-	-70 458	-70 458
Avskrivningar övriga immateriella anläggningstillgångar	-	- 757	- 757	-	-2 271	-2 271
Avskrivningar och nedskrivningar av materiella anläggningstillgångar	-	- 796	- 796	-	-2 350	-2 350
Rörelseresultat (EBIT)	-18 597	-	-18 597	-45 165	-	-45 165
Ränteutgifter och liknande finansiella intäkter	9 046	-	9 046	9 931	-	9 931
Räntekostnader och liknande finansiella kostnader	- 833	-	- 833	-4 041	-	-4 041
Resultat efter finansiella kostnader	-10 384	-	-10 384	-39 275	-	-39 275
Uppskjuten skatt	467	-	467	1 435	-	1 435
Årets resultat	-9 917	-	-9 917	-37 840	-	-37 840

NOT 3 MODERFÖRETAGETS ÖVERGÅNG TILL RFR 2

Moderföretaget har tidigare tilläpapat årsredovisningslagen och Bokföringsnämndens allmänna råd BFNAR 2012:1 (K3) vid upprättande av finansiella rapporter. Från och med denna delårsrapport upprättat för tredje kvartalet 2024 tillämpar moderföretaget RFR 2 i juridisk person. Datumet för moderföretagets övergång till RFR 2 är 1 januari 2023.

Effekten av övergången redovisas direkt mot ingående eget kapital. I nedan tabeller visas effekterna i eget kapital samt i totalresultat av moderföretagets övergång till RFR 2 för samtliga jämförande rapportperioder.

	Not	31/12/2023	30/09/2023	01/01/2023
Summa eget kapital enligt tidigare redovisningsprinciper		473 780	469 940	455 155
Upplupna intäkter	a)	745	962	1 596
Summa eget kapital enligt RFR 2		474 525	470 902	456 751
			01/01/2023	01/07/2023
	Not	31/12/2023	30/09/2023	30/09/2023
Periodens resultat enligt tidigare redovisningsprinciper		11 440	-7 470	3 749
Intäkter	a)	- 850	- 216	- 634
Periodens resultat enligt RFR 2		10 590	-7 686	3 115
Totalresultat för perioden		10 590	-7 686	3 115

a) I samband med tillämpningen av RFR 2 har justering gjorts vad gäller periodisering av moderbolagets intäkter hänförliga till licensieringsavtal. Detta har medfört att den lägsta avtalade nivån på licensintäkter redovisas i en tidigare period enligt RFR 2 då intäkten ska redovisas i samband med överföring av rättigheterna. Överföring av rättigheterna skedde vid en tidpunkt innan 2023-01-01. Enligt tidigare tillämpade redovisningsprinciper redovisades intäkten i den period det avsåg enligt avtalet. Tillämpningen har medfört att intäkten redovisats vid övergången till RFR 2 som ökning av eget kapital samt upplupen intäkt med ett belopp som uppgår till 1 596 KSEK. Den upplupna intäkten minskar i senare perioder i takt med fakturering.

Tabellen nedan visar effekterna i resultaträkningen enligt BFNAR 2012:1 vid övergången från funktionsindeldad resultaträkning till en kostnadslagsindeldad resultaträkning. Moderbolaget omklassificerade resultaträkningen i samband med bokslutskommunikén för 2023.

Moderbolagets resultaträkning (KSEK)	juli-sep 2023			jan-sep 2023		
	Funktions- indeldad	Omklassi- ficeringar	Kostnads- slagsindeldad	Funktions- indeldad	Omklassi- ficeringar	Kostnads- slagsindeldad
Nettoomsättning	5 601	-	5 601	14 853	-	14 853
Aktiverat arbete för egen räkning	-	-	-	-	-	-
Övriga rörelseintäkter	-	1 316	1 316	-	3 948	3 948
Kostnad sålda varor	1 839	-1 839	-	25	- 25	-
Försäljningskostnader	-2 325	2 325	-	-3 297	3 297	-
Administrationskostnader	-6 009	6 009	-	-9 298	9 298	-
FoU-kostnader	-9 172	9 172	-	-9 515	9 515	-
Övriga rörelseintäkter	1 316	-1 316	-	3 948	-3 948	-
Råvaror och förnödenheter	-	-	-	-	-	-
Övriga externa kostnader	-	-14 935	-14 935	-	-19 374	-19 374
Personalkostnader	-	- 732	- 732	-	-2 711	-2 711
Övriga rörelsekostnader	-	-	-	- 663	-	- 663
Avskrivningar av goodwill	-	-	-	-	-	-
Avskrivningar övriga immateriella anläggningstillgångar	-	-	-	-	-	-
Avskrivningar och nedskrivningar av materiella anläggningstillgån	-	-	-	-	-	-
Rörelseresultat (EBIT)	-8 750	-	-8 750	-3 947	-	-3 947
Ränteintäkter och liknande finansiella intäkter	6 465	-	6 465	12 361	-	12 361
Räntekostnader och liknande finansiella kostnader	-5 185	-	-5 185	-4 665	-	-4 665
Resultat efter finansiella kostnader	-7 470	-	-7 470	3 749	-	3 749
Uppskjuten skatt	-	-	-	-	-	-
Årets resultat	-7 470	-	-7 470	3 749	-	3 749