

CASTLE MacLELLAN FOODS LIMITED

Report and Financial Statements

31 December 2007



REPORT AND FINANCIAL STATEMENTS 2007

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OFFICERS AND PROFESSIONAL ADVISERS

DIRECTORS

H W Roberts (Managing Director)
E Volden (Chairman)

SECRETARY

L Hayes

REGISTERED OFFICE

Riverside
Dee Walk
Kirkcudbright
DG6 4DR

BANKERS

DnBNor
20 St Dunstan's Hill
London
EC3R 8HY

SOLICITORS

Dickinson Dees
St Ann's Wharf
112 Quayside
Newcastle upon Tyne
NE99 1SB

AUDITORS

Deloitte & Touche LLP
Chartered Accountants and Registered Auditors
Newcastle upon Tyne

DIRECTORS' REPORT

The directors present their annual report and the audited financial statements for the year ended 31 December 2007

BUSINESS REVIEW AND PRINCIPAL ACTIVITIES

The company is a wholly owned subsidiary of Kavli Limited and operates as part of the Kavli group's European division, headed by Kavli Holding A/S (the group)

The company's principal activities are the manufacture and sale of pâté and other food products to the retail food and food service industries in the UK and Ireland. There have not been any significant changes in the company's principal activities in the year under review. The directors are not aware, at the date of this report, of any likely major changes in the company's activities in the next year.

The company continues to invest in research and development. This has resulted in a number of updates to existing products and processes. The directors regard R&D investment as necessary for continuing success in the medium to long term future.

As shown in the company's profit and loss account on page 6, the company's sales have increased by 6.7% against the prior year although the profit before tax has decreased by 33.7% as a result of higher input prices and the need for additional personnel.

The directors approved and paid a final dividend in the year in respect of the year ended 31 December 2006 of £162,236 (2006 – £150,268).

The balance sheet on page 7 of the financial statements shows that the company's financial position at the year end is, in net assets and cash terms, consistent with the prior year. Details of amounts owed to its parent company are shown in notes 11 and 12 on page 13.

There are no significant events since the balance sheet date.

The group manages its operations on a divisional basis. For this reason, the company's directors believe that further key performance indicators for the company are not necessary or appropriate for an understanding of the development, performance or position of the business. The performance of the European division of Kavli Holding A/S, which includes the company, is discussed in the group's Annual Report which does not form part of this Report.

PRINCIPAL RISKS AND UNCERTAINTIES

Competitive pressure in the UK is a continuing risk for the company, which could result in it losing sales to its key competitors. The company manages this risk by providing value added services to its customers, having fast response times not only in supplying products but in handling all customer queries, product development and by maintaining strong relationships with its customers.

The company's sales in Ireland are in Euros and the company purchases some of its raw material inputs and services from European companies. It is therefore exposed to the movement in the Euro to Pound exchange rate. The group's treasury function takes out contracts to manage this risk at a group level.

The company is financed by a loan from its parent which attracts interest charges at a margin of 1.25% above the UK Bank Base rate. It is therefore exposed to interest rate movements.

Group risks are discussed in the group's Annual Report which does not form part of this Report.

ENVIRONMENT

The group recognises the importance of its environmental responsibilities, monitors its impact on the environment, and designs and implements policies to reduce any damage that might be caused by the group's activities. The company operates in accordance with group policies which are described in the group's Annual Report which does not form part of this Report. Initiatives designed to minimise the company's impact on the environment include safe disposal of manufacturing waste, recycling and reducing energy consumption.

DIRECTORS' REPORT (continued)

EMPLOYEES

Details of the number of employees and related costs can be found in note 4 to the financial statements on page 10

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment with the company continues and that appropriate training is arranged. It is the policy of the company that the training, career development and promotion of disabled persons should, as far as possible, be identical with that of other employees.

The company participates in the group's policies and practices to keep employees informed on matters relevant to them as employees through regular meetings and newsletters.

DIRECTORS AND THEIR INTERESTS

The directors who held office during the year and since are given below

H W Roberts	(Managing Director)
E Volden	(Chairman)

AUDITORS

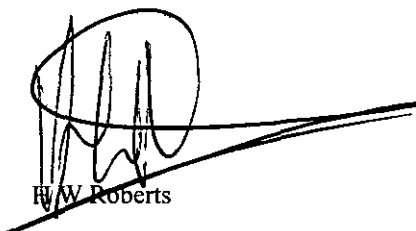
In the case of each of the persons who are directors of the Company at the date when this Report is approved

- so far as each of the directors is aware, there is no relevant audit information of which the company's auditors are unaware, and
- each of the directors has taken all the steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s234ZA of the Companies Act 1985.

A resolution to re appoint Deloitte & Touche LLP as the company's auditor will be proposed at the forthcoming Annual General Meeting.

Approved by the Board of Directors
and signed by order of the Board



H W Roberts
Director

14th February 2008

STATEMENT OF DIRECTORS' RESPONSIBILITIES

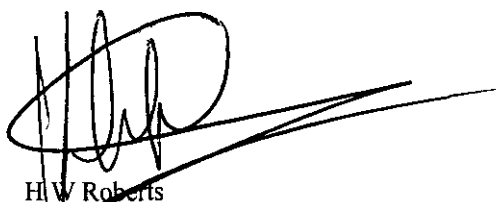
The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of its profit or loss for that period. In preparing these financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently,
- make judgments and estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Directors
and signed on behalf of the Board

A large, stylized handwritten signature in black ink, appearing to read 'H W Roberts', is written over the printed name.

H W Roberts

Director

14th February 2008

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CASTLE MacLELLAN FOODS LIMITED

We have audited the financial statements of Castle MacLellan Foods Limited for the year ended 31 December 2007 which comprise the profit and loss account, the balance sheet and the related notes 1 to 22. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors' responsibilities for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Directors' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant United Kingdom legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether in our opinion the information given in the directors' report is consistent with the financial statements.

In addition we report to you if, in our opinion, the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and other transactions is not disclosed.

We read the directors' report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

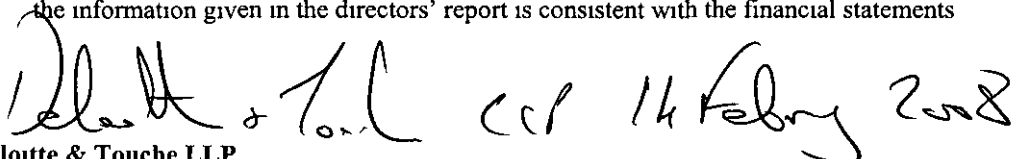
We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the company's affairs as at 31 December 2007 and of its profit for the year then ended,
- the financial statements have been properly prepared in accordance with the Companies Act 1985, and
- the information given in the directors' report is consistent with the financial statements.


Deloitte & Touche LLP

Chartered Accountants and Registered Auditors

Newcastle upon Tyne

PROFIT AND LOSS ACCOUNT
Year ended 31 December 2007

	Note	2007 £	2006 £
TURNOVER	2	7,009,776	6,568,703
Net operating expenses	3	<u>6,776,978</u>	<u>6,268,005</u>
Operating profit		232,798	300,698
Interest receivable and similar income		1,587	5,929
Interest payable and similar charges	5	<u>(77,353)</u>	<u>(69,693)</u>
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION		157,032	236,934
Tax on profit on ordinary activities	6	<u>14,231</u>	<u>(74,698)</u>
PROFIT FOR THE FINANCIAL YEAR	18	<u><u>171,263</u></u>	<u><u>162,236</u></u>

All activities derive from continuing activities

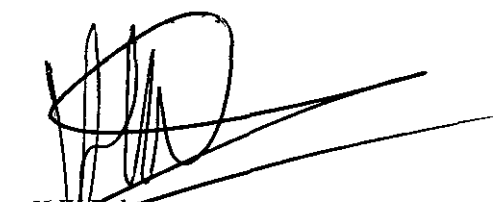
There are no recognised gains and losses other than the profit for the current financial year and profit for the preceding financial year and therefore no separate statement of total recognised gains and losses has been presented

BALANCE SHEET
31 December 2007

	Note	£	2007 £	£	2006 £
FIXED ASSETS					
Tangible assets	8		2,705,097		1,874,034
CURRENT ASSETS					
Stocks	9	527,924		523,753	
Debtors	10	1,992,087		1,829,913	
Cash at bank and in hand		351		221	
		<u>2,520,362</u>		<u>2,353,887</u>	
CREDITORS· amounts falling due within one year	11	<u>(3,264,234)</u>		<u>(2,352,462)</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(743,872)</u>		<u>1,425</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,961,225		1,875,459
CREDITORS. amounts falling due after more than one year	12		(626,000)		(761,000)
PROVISIONS FOR LIABILITIES AND CHARGES	13		(171,560)		(180,288)
DEFERRED INCOME	14		<u>(503,792)</u>		<u>(283,325)</u>
NET ASSETS			<u>659,873</u>		<u>650,846</u>
CAPITAL AND RESERVES					
Called up share capital	16		145,000		145,000
Capital redemption reserve	17		120,000		120,000
Profit and loss account	17		<u>394,873</u>		<u>385,846</u>
EQUITY SHAREHOLDERS' FUNDS	18		<u>659,873</u>		<u>650,846</u>

These financial statements were approved by the Board of Directors on 14th February 2008

Signed on behalf of the Board of Directors


H W Roberts
Director

NOTES TO THE ACCOUNTS **Year ended 31 December 2007**

1. ACCOUNTING POLICIES

The financial statements are prepared in accordance with applicable United Kingdom accounting standards. The particular accounting policies adopted are described below and have been applied consistently in both the current and prior year.

Accounting convention

The financial statements are prepared under the historical cost convention.

Cash flow statement

The company has taken advantage of the exemption in Financial Reporting Standard No 1 (revised 1996) from the requirement to produce a cash flow statement.

Turnover

Turnover, which excludes VAT, represents amounts receivable for goods and services provided in the normal course of business, less returns.

Tangible fixed assets

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition.

Depreciation is calculated so as to write off the cost of tangible fixed assets less their estimated residual values, on a straight line basis, over the expected useful economic lives of the assets concerned. The principal rates used for this purposes are

	%
Freehold buildings	2.5
Plant and machinery	10 – 33.33

Freehold land is not depreciated.

Stocks and work in progress

Stocks and work in progress are stated at the lower of cost and net realisable value. Cost comprises the invoiced value of goods purchased plus direct labour and attributable overheads, where applicable. Net realisable value is based upon estimated selling price in the normal course of business after allowing for disposal costs.

Foreign currencies/exchange

Liabilities arising in overseas currencies are converted into sterling at the exchange rate ruling on the transaction date. Payments are converted at the actual rates incurred. The resulting exchange differences are charged or credited to the profit and loss account in the period in which they arise. At the end of the financial year foreign currency balances are translated into sterling at the rate of exchange ruling at that date.

Taxation

Current tax, including United Kingdom corporation tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax is provided in full on timing differences which result in an obligation at the balance sheet date to pay more tax or a right to pay less tax at a future date at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from the inclusion of items of income and expenditure in taxation computations in periods different from those which are included in the financial statements. Deferred taxation is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset. Deferred tax assets are recognised to the extent that it is regarded as more than likely than not they will be recovered. Deferred tax assets and liabilities are not discounted.

NOTES TO THE ACCOUNTS

Year ended 31 December 2007

1. ACCOUNTING POLICIES (continued)

Pension costs

The company operates two defined contribution pension schemes for employees. The funds of the schemes are administered by Trustees and are separate from the company.

Pension costs in respect of these schemes are charged to the profit and loss account in the year in which they are incurred.

Government grants

Grants that relate to specific capital expenditure are treated as deferred income which is then credited to the profit and loss account over the useful life of the related asset. Grants received in respect of specific projects are treated as deferred income and credited to the profit and loss account over the duration of the project.

Finance and operating leases

Costs in respect of operating leases are charged on a straight line basis over the lease term. Leasing agreements which transfer to the company substantially all the benefits and risks of ownership of an asset are treated as if the asset had been purchased outright. The assets are included in fixed assets and the capital element of the leasing commitments is shown as obligations under finance leases. The lease rentals are treated as consisting of capital and interest elements. The capital element is applied to reduce the outstanding obligations and the interest element is charged against profit in proportion to the reducing capital element outstanding. Assets held under finance leases are depreciated over the shorter of the lease terms and the useful lives of equivalent owned assets.

2. TURNOVER

All of the turnover derives from operations in the UK. Turnover by destination has been split as follows:

	2007 £	2006 £
United Kingdom	6,820,774	6,474,013
Europe	189,002	94,690
	<u>7,009,776</u>	<u>6,568,703</u>

3. NET OPERATING EXPENSES

	2007 £	2006 £
Changes in stocks of work in progress and finished goods	18,527	(31,811)
Raw materials	3,590,518	3,364,397
Staff costs (note 4)	1,360,930	1,159,042
Amortisation of government grants (note 14)	(63,128)	(51,551)
Depreciation charge for the year (note 8)		
Tangible owned fixed assets	291,404	279,805
Other operating charges	1,476,261	1,458,491
Development expenditure	76,019	73,898
Hire of plant and machinery – operating leases	18,447	10,734
Auditors' remuneration		
Fees payable to the company's auditors for the audit of the company's annual accounts	8,000	5,000
Net operating expenses	<u>6,776,978</u>	<u>6,268,005</u>

NOTES TO THE ACCOUNTS
Year ended 31 December 2007

4. INFORMATION REGARDING DIRECTORS AND EMPLOYEES

	2007 £	2006 £
Directors emoluments		
Aggregate emoluments (including benefits in kind)		

The directors are executives of Castle MacLellan Limited, and are also directors of the parent Kavli Limited. The directors received total emoluments of £300,617 from Kavli Limited during the year, but it is not practical to allocate this between their services as executives of Castle MacLellan Limited and their services as directors of Kavli Limited.

The average weekly number of persons (including executive directors) employed during the year was

	2007 No.	2006 No.
Production	65	61
Sales	5	3
Administration	4	4
	<u>74</u>	<u>68</u>

Staff costs during the year:	£	£
Wages and salaries	1,225,165	1,043,279
Social security costs	111,239	91,908
Other pension costs (see note 15)	24,526	23,855
	<u>1,360,930</u>	<u>1,159,042</u>

5. INTEREST PAYABLE AND SIMILAR CHARGES

	2007 £	2006 £
Interest payable on overdrafts	22,255	6,298
Interest payable on group loans	55,098	63,395
	<u>77,353</u>	<u>69,693</u>

NOTES TO THE ACCOUNTS
Year ended 31 December 2007

6. TAX ON PROFIT ON ORDINARY ACTIVITIES

	2007 £	2006 £
Current tax:		
UK Corporation tax		83,386
Adjustments in respect of prior years		
UK Corporation tax	(5,503)	(8,652)
Total current tax	(5,503)	74,734
Deferred tax:		
Deferred taxation – timing differences, origination and reversal	(12,502)	(6,813)
Under provision in respect of prior years	3,774	6,777
	(14,231)	74,698

The tax assessed is lower (2006 – higher) than that resulting from applying the standard rate of corporation tax in the UK of 30% (2006 – 30%) The differences are explained below

	2007 £	2006 £
Profit before taxation	157,032	236,934
Tax at 30% thereon	47,110	71,080
Expenses not deductible for tax purposes	(2,163)	5,493
Depreciation in excess of capital allowances	(52,307)	12,701
Movement in short term timing differences	428	(5,888)
Losses not utilised	6,932	
Adjustments to tax charge in respect of prior period	(5,503)	(8,652)
Current tax (credit)/charge for the period	(5,503)	74,734

The Chancellor of the Exchequer's Budget of 21 March 2007 announced changes to the system of capital allowances and to the rate of corporation tax to take effect from April 2008 to April 2011. Certain of these changes were substantially enacted on 26 June 2007. The directors have evaluated the effect of these changes expected to affect the Company and believe that they will have no significant impact upon the Company's tax position.

7. DIVIDENDS PAYABLE

	2007 £	2006 £
Ordinary:		
Final dividend of 111 89p per share (2006 – 103 63p)	162,236	150,268

NOTES TO THE ACCOUNTS
Year ended 31 December 2007

8 TANGIBLE FIXED ASSETS

	Freehold land and buildings £	Plant and machinery £	Total £
Cost			
At 1 January 2007	876,675	2,745,515	3,622,190
Additions		1,122,467	1,122,467
Disposals		(18,259)	(18,259)
At 31 December 2007	876,675	3,849,723	4,726,398
Accumulated depreciation			
At 1 January 2007	191,204	1,556,952	1,748,156
Charge for the year	20,769	270,635	291,404
Disposals		(18,259)	(18,259)
At 31 December 2007	211,973	1,809,328	2,021,301
Net book value			
At 31 December 2007	664,702	2,040,395	2,705,097
At 31 December 2006	685,471	1,188,563	1,874,034

In the opinion of the directors the book value of the land and buildings above is not significantly different to the market value

9. STOCKS

	2007 £	2006 £
Raw materials and consumables	279,400	266,274
Packaging	161,445	151,873
Work in progress	6,297	
Finished goods and goods for resale	80,782	105,606
	527,924	523,753

10. DEBTORS

	2007 £	2006 £
Trade debtors	1,759,322	1,594,485
Amounts owed by group undertakings	31,483	1,476
Other debtors	52,043	88,824
Prepayments	149,239	145,128
	1,992,087	1,829,913

NOTES TO THE ACCOUNTS
Year ended 31 December 2007

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2007 £	2006 £
Bank loans and overdraft	1,034,954	70,271
Trade creditors	672,582	860,866
Amounts owed to group undertakings	517,494	555,233
Other taxes and social security	101,120	72,244
Accruals	938,084	643,580
Dividends payable		150,268
	<u>3,264,234</u>	<u>2,352,462</u>

12 CREDITORS AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2007 £	2006 £
Amounts owed to group undertakings	<u>626,000</u>	<u>761,000</u>

Amounts owed to group undertakings include an intra group loan of £761,000 (2006 £896,000). This loan is unsecured and due for repayment by 30 September 2012. The loan attracts interest charges at a margin of 1.25% above LIBOR. The effective rate as at 31 December 2007 was 7.00%. The maturity of this loan is given below.

	2007 £	2006 £
Repayable as follows		
Within one year	135,000	135,000
In more than one year but not more than two years	135,000	135,000
In more than two years but not more than five years	491,000	459,000
After more than five years		167,000
	<u>626,000</u>	<u>761,000</u>
Due after more than one year	<u>761,000</u>	<u>896,000</u>

NOTES TO THE ACCOUNTS
Year ended 31 December 2007

13. PROVISIONS FOR LIABILITIES AND CHARGES

	£	
Deferred taxation		
At 1 January 2007		180,288
Profit and loss account credit for the year		(8,728)
		<u>171,560</u>
At 31 December 2007		<u>171,560</u>
	2007	2006
	£	£
Analysis of deferred tax balance		
Capital allowances in excess of depreciation	188,072	187,650
Short term timing differences	(10,041)	(7,362)
Losses carried forward	(6,471)	
	<u>171,560</u>	<u>180,288</u>

A deferred tax asset amounting to £6,741 (2006 £nil) for capital and trading losses has not been recognised because in the opinion of the directors there will be no suitable taxable gains available in the foreseeable future

14. DEFERRED INCOME

	£
Government grants	
At 1 January 2007	283,325
Grants received in year	283,595
Amortisation in year	(63,128)
	<u>503,792</u>
At 31 December 2007	<u>503,792</u>

15. PENSION AND SIMILAR OBLIGATIONS

The company operates two funded defined contribution pension schemes Contributions charged in the profit and loss account in the year totalled £24,526 (2006 £23,855)

At 31 December 2007 an accrual of £61 (2006 – accrual of £58) was included in the balance sheet in respect of pension payments

16 CALLED UP SHARE CAPITAL

	2007	2006
	£	£
Authorised:		
370,000 ordinary shares of £1 each	<u>370,000</u>	<u>370,000</u>
Called up, allotted and fully paid		
145,000 ordinary shares of £1 each	<u>145,000</u>	<u>145,000</u>

NOTES TO THE ACCOUNTS
Year ended 31 December 2007

17. RESERVES

	Capital redemption reserve £	Profit and loss account £
At 1 January 2007	120,000	385,846
Profit for the financial year		171,263
Dividends paid and proposed		(162,236)
	<u>120,000</u>	<u>394,873</u>
At 31 December 2007	<u>120,000</u>	<u>394,873</u>

The capital redemption reserve represents the nominal value of preference shares redeemed

18. RECONCILIATION OF MOVEMENTS IN EQUITY SHAREHOLDERS' FUNDS

	2007 £	2006 £
Profit for the financial year	171,263	162,236
Dividends paid and proposed	(162,236)	(150,268)
	<u>9,027</u>	<u>11,968</u>
Net increase to equity shareholders' funds	9,027	11,968
Opening equity shareholders' funds	650,846	638,878
	<u>659,873</u>	<u>650,846</u>
Closing equity shareholders' funds	<u>659,873</u>	<u>650,846</u>

19. FINANCIAL COMMITMENTS

At 31 December the company had annual commitments under non cancellable operating leases, none of which related to land and buildings, as detailed below

	2007 £	2006 £
Expiring within one year	3,842	
Expiring within two to five years	8,297	13,178
	<u>12,139</u>	<u>13,178</u>

20. CAPITAL COMMITMENTS

	2007 £	2006 £
Capital expenditure that has been contracted for but has not been provided in the financial statements	6,921	150,552
	<u>6,921</u>	<u>150,552</u>

21. RELATED PARTY TRANSACTIONS

The company has taken advantage of the exemption under FRS 8 'Related Party Disclosures' not to disclose details of intra group transactions. There are no other related party transactions which are required to be disclosed in the financial statements under FRS 8 or any other requirements.

NOTES TO THE ACCOUNTS
Year ended 31 December 2007

22 ULTIMATE AND IMMEDIATE PARENT COMPANIES

The company is a wholly owned subsidiary of Kavli Limited, a company registered in England. The ultimate parent company is Kavli Holding A/S, a company incorporated in Norway.

The parent undertaking of the largest group which includes the company, and for which group accounts are prepared, is Kavli Holding A/S. The parent undertaking of the smallest such group is Kavli Limited.

Copies of the financial statements for either group can be obtained from

Kavli Holding A/S
Postboks 7360
5020 Bergen
Norway

The ultimate controlling party of Kavli Holding A/S is O. Kavli og Knut Kavli's Almennyttige Fond established in Norway.