Annual Report 2015

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Simula Research Laboratory AS (Simula) conducts basic research in selected fields within software and communication technology. Simula is organized as a limited company and is owned by The Ministry of Education and Research.

The annual report includes the directors' report, financial statements, publication lists, as well as the report on social responsibility and work environment. A more detailed report on the activities is presented in a separate publication titled "This is Simula 2016".

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National research labs in Norway?



Professor Aslak Tveito Managing Director Simula All advanced economies seek ways of improving their competitive advantage in an increasingly competitive global marketplace. Research is seen as a central means toward strengthening innovation and bolstering job creation.

In Norway, almost all research is conducted in enterprises, universities and research institutes. While the universities are predominantly oriented toward fundamental research, Norway's research institutes are predominantly applicationoriented. Simula Research Laboratory is almost unique in Norway in that it conducts fundamental research outside the university system and outside the research institute system. However, this is not the situation in comparable western countries.

During 2015, we visited 11 research organizations in several countries to investigate how fundamental research is organized and conducted outside the university sector. We found that all

the other countries investigated (Austria, France, Germany, the Netherlands, the UK and the US) have a sector of national research laboratories of significant importance. Our findings are presented in the report 'Missed opportunities: National research labs in Norway'.

National research labs conduct a considerable proportion of total research in the countries investigated. In Germany and France, the share of research conducted by national research labs is about the same as that carried out by universities. In the US, the UK and the Netherlands, national research labs contribute significantly. In Austria, a new national research lab, IST Austria, was created in 2006. IST Austria has

been allocated a long-term budget, enabling the organization to be a major contributor to Austrian research. Norway stands out for its low proportion of basic research conducted outside the university sector.

The experience of Norway in addressing grand societal challenges has been that the universities are reluctant to shoulder such a challenge. preferring 'pure' research without any strains. Institutional and individual academic freedom are very strong and protected by law. Enterprises The research quality of the examined national and research institutes have demonstrated a research labs is very high. Considering citations, willingness and ability to solve applied research high quality publication output and leadership challenges. However, such directed fundamental in publications, national research labs are leaders research to address grand challenges is difficult in several of the examined countries. In Germany to instigate in Norway. We believe that our exand France, they dominate the top-ten lists. perience from the investigated countries implies In the Netherlands, Austria and Norway, several that national research labs could increase the guality and contribute to realizing the goals of organizations are leaders, with the national research labs among the best performers. The US Norwegian research, especially with regard to and the UK stand out with very strong dominathe societal challenges described in the longtion of health research organizations among the term plan for research and higher education. We leading performers. have thus asked the Norwegian Government to consider establishment of a network of research Most of the countries investigated have explicit labs in Norway to address the grand challenges policies for organizations outside the university defined by the Government.

system that are oriented toward basic research whether as to distinct policy areas (e.g., the Netherlands, Germany, the UK and France), according to funding agencies (the US), or, in the special case of Austria, a dedicated policy toward specific organizations. Norway has grouped most organizations outside the university system as 'research institutes' governed by one commonset of rules and one common set of funding mechanisms.

The Norwegian Government has set up a very ambitious long-term plan for research and higher education. The government will increase allocations to research and development activity in six long-term priority areas:

- the oceans
- climate change, the environment and environment-friendly energy
- public sector renewal and quality, more efficient welfare, healthcare services
- enabling technologies
- an innovative, adaptable private sector
- world-class research groups

Managing Director's Report



Dr. Kyrre Lekve **Deputy Managing Director**

Report of the Board of Directors 2015

Simula Research Laboratory AS is part of the Simula Group and conducts fundamental long-term research on selected aspects of software and communication technologies, with the aim of contributing to creativity and innovation in business.

In its 14th operating year, Simula Research Laboratory AS and Simula Group achieved a turnover of NOK 147 million and NOK 190.8 million, and net results of NOK 11.9 million and NOK 16.2 million, respectively.

Administration and Organisation

Simula is organised as a limited company under the ownership of the Norwegian Ministry of **Delft University of Technology.** Education and Research. The company combines academic traditions with recognised business The collaboration with University of California, management models. Simula Research Laboratory San Diego (USCD) has expanded over the years, and in 2015 the SUURPh programme was formally AS (Simula) is the parent company of Simula established. The name SUURPh is an acronym Innovation AS and Simula School of Research and Innovation AS. Simula Innovation is wholly-owned for "The Simula-UiO-UCSD Research and PhD subsidiary, while Simula School of Research and training programme". The joint doctoral programme Innovation is owned by Simula (56%), Statoil with its focus on computational research in (21%), the municipality of Bærum (14%), Telenor biomedicine, provides concurrent training to 15 (7%), the Norwegian Computing Center (1%), students conducting research on topics that and Sintef (1%). The shares in Kalkulo were in 2015 combine the expertise of the three partner institransferred from Simula to Simula Innovation. tutions. As of 2015, Simula in collaboration with Kalkulo is still a part of the Simula Group accounts. UiO, receives support to run the programme from The parent company and its subsidiaries cothe Ministry of Education and Research. operate closely, and they are located in the Municipality of Bærum. Personnel and HSE

At the end of 2015, Simula Group had a total **Activities** of 144 employees, with 117 in full-time positions Simula conducts fundamental long-term research and 27 in part-time positions. Of these, 108 on communication in computer and mobile were men and 36 were women, with 67 Norwenetworks, scientific computing, and methods for gians and 77 foreign nationals. 48 people were developing and testing software systems. Our employed as research fellows, with 20 postdocresearch focuses on fundamental challenges that toral positions and 28 PhD students. In addition, combine technological development with utility there were 6 external PhD students who are value for industry and society as a whole. supervised by Simulas researchers.

Simula's research is published in international At the end of 2015, Simula Research Laboratory scientific journals and by leading non-fiction had a total of 66 employees, with 45 in full-time publishing companies. In 2015, Simula's research positions and 21 in part-time positions. Of these, 50 were men and 16 were women, with 38 Norfeatured in 88 articles in international journals, 4 edited books, 1 book, 10 chapters in books and wegians and 28 foreign nationals. 86 peer reviewed conference proceedings.

Simula's research is published in international scientific journals and by leading non-fiction publishing companies. In 2015, Simula's research featured in 88 articles in international journals, 4 edited books, 1 book, 10 chapters in books and 86 peer reviewed conference proceedings.

In addition to the University of Oslo, which is an important collaborator within the PhD education, external environment.

degrees have also been awarded from NTNU, UiT, Ludwig-Maximillian Universität München, and

The board aims to continue its focus on HSE for the long-term. Absence due to illness was 2,2% for the Group and 3,1% for Simula in 2015. The Group will be working actively to keep sick leave at continued low levels. There were no reports of occupational diseases or accidents during the year. HSE incidents are now reported at each board meeting.

Simula's business activities do not pollute the



Equal Opportunity and Integration

The boards of Simula and SSRI have earlier adopted an action plan that aimed to increase the proportion of female employees in scientific positions to 30 per cent by 2017. By the end of 2015 the portion of female scientific researchers was 28 per cent. Recruiting female researchers for permanent scientific position has been important for Simula, and we are pleased to note that the proportion of female researchers in permanent positions have increased from 0 in 2010 to 25 per cent in 2015. Among PhD students and postdoctoral fellows, the portion is respectively 32 and 25 per cent.

Simula continues to work actively to improve the gender balance in the group through goaloriented planning. In order to meet the target of 30 per cent female researchers by 2017, Simula will continue to focus on initiatives for both recruiting new and talented female candidates, and developing and adapting work situations for qualified women already employed by Simula.

From left: Jan Helgesen, Annik Myhre, Özgü Alay, Ingvild Wasteson, Ernst Gunnar Gran, Ingvild Myhre (Chair of the Board), Mats Lunqvist, Aslak Tveito, Sverre Gotaas, Silvija Seres. Not present: Pinar Heggernes, Ingolf Søreide

The Group is also working to promote the objectives of the Anti-Discrimination Act, to promote equality, ensure equal opportunities and rights and to prevent discrimination in the workplace. There are 29 different nationalities represented in Simula Group. Over 53 per cent of the Group's employees come from outside Norway. Simula offers courses in Norwegian, social events and assistance with regard to visas, taxes, living accommodations and other administrative issues.

Ethics

Simula follows ethical guidelines as described in "The Simula Code of Ethics", which also comprises research ethics, based on the fact that

Simula is an institution dedicated to truth and **Future Development** the pursuit of truth. The institution's reputation The board believes that our annual accounts is dependent on others being able to trust that provide a correct picture of Simula Research research results are correct and have been Laboratory AS and the Group. The Group is in a produced in a verifiable and ethically responsible healthy economic and financial position. manner. For questions regarding research ethics, Simula's researchers are to adhere to the guide-In 2014, efforts were concentrated on acquiring lines set by the National Committee for Research more research projects, with a strong focus on Ethics in Science and Technology (NENT). In EU projects. This effort resulted in several projects addition, all employees must follow Simula's that started up during 2015. The number of internal guidelines for scientific publishing, new projects in 2015 has also been at a good which are based on the Vancouver Convention. level. Simula had especially good results in the Research Council's program FRINATEK.

Risk

The Board considers financial risk, credit risk and liquidity risk to be low, and thus concludes that risks to the organisation are generally low.

Financial performance

In its 14th operating year, the Group had a turnover of NOK 190.8 million, an increase of 28.5% from the previous year. Operating results were NOK 17.4 million, with a net result of NOK 16.2 million.

Simula Research Laboratory AS had a total operating revenue of NOK 147 million in 2015. External project funding was a total of NOK 94 million. The net profit for the year was NOK 11.9 million, which was transferred to other equity. Equity in Simula Research Laboratory AS constitutes NOK 32.9 million, corresponding to an equity ratio of 49.3% of total assets.

Simula's board has had four meetings and a seminar in 2015. Sverre Gotaas started as a new board member as of the third board meeting in 2015. At the same time employee representative Magne Jørgensen signed off and was replaced by employee representative Özgü Alay. The co-Simula School of Research and Innovation AS operation between the board and management had a total operating revenue of NOK 47.2 million is good. The board would like to thank all employees for their strong contributions throughout in 2015, with a net result of NOK 0.3 million. the year.

Simula Innovation AS had a total operating revenue of NOK 9.9 million, with a net result after tax of NOK 4 million in 2015 (after recognition of dividend from Kalkulo AS of 2.9 million).

In 2015, Kalkulo's total operating revenues amounted to NOK 26.2 million, with a net profit after tax of NOK 2.9 million.

The last year Simula formalized the collaboration with University of Bergen (UiB), and has established the limited company "Forskningssenteret for informasjons- og kommunikasjonssikkerhet AS" with the short name "Simula@UiB". Simula@ UiB will from 2016 receive financial support from the Ministry of Transport and Communications.

In accordance with section 3, paragraph 3a of the Norwegian Accounting Act, conditions for continuing operations are confirmed present, and the annual accounts are prepared accordingly.

The work of the board of directors

Fornebu, March 9, 2016

Income statement

SLR				Simula Group	
2014	2015		Note	2015	2014
122.865.358	147.046.710	Operating Revenues	6	190.814.637	148.512.451
122.865.358	147.046.710	Total operating revenues		190.814.637	148.512.451
77.508.038	83.209.637	Salary and social costs	5	109.261.088	103.324.944
1.695.879	1.806.595	Depreciation	3	1.854.238	1.891.438
40.975.307	50.001.990	Other operating expenses		62.274.815	44.108.648
120.179.224	135.018.223	Total operating expenses		173.390.142	149.325.030
2.686.133	12.028.487	Operating profit financial items		17.424.495	-812.578
219.301	113.213	Other interest income		206.037	393.397
176.092	138.223	Other financial income		419.062	367.384
0	0	Write-down of shares		31.915	0
263.111	293.956	Other interest expenses		300.711	275.592
16.878	94.242	Other financial expenses		109.887	32.744
115.404	-136.762	Net financial items		182.586	452.445
2.801.537	11.891.725	Profit before tax		17.607.081	-360.133
0	0	Тах	13	1.411.860	103.077
2.801.537	11.891.725	Net profit		16.195.221	-463.210
0	0	Minority interests		113.820	-1.608.635
2.801.537	11.891.725	Profit after minority interest		16.081.401	1.145.425
		Allocation of the year's net profi	t		
2.801.537	11.891.725	Transferred to other equity			
2.801.537	11.891.725	Total allocated			

Balance sheet - assets

SRL 2014	2015		Note	Simula Group 2015	2014
		Fixed assets			
6.876.254	6.120.193	Furniture, fixtures, equipment	3	6.190.831	6.923.79
6.876.254	6.120.193	Total tangible fixed assets		6.190.831	6.923.79
5.319.700	5.319.700	Investments in subsidiaries	10	0	
0	0	Loans to group companies		1.106.750	1.037.76
0	0	Investments in shares	12	11.809.505	7.940.60
5.319.700	5.319.700	Total financial fixed assets		12.916.255	8.978.36
12.195.954	11.439.893	Total fixed assets		19.107.086	15.902.16
		Current assets			
8.876.036	5.423.200	Account receivables		5.982.954	12.059.54
6.882.374	14.586.098	Other receivables		15.854.079	6.840.73
15.758.410	20.009.297	Total receivables		21.837.032	18.900.28
15.442.473	35.384.051	Bank deposits	9	46.022.804	28.313.69
31.200.883	55.393.349	Total current assets		67.859.837	47.213.98
43.396.837	66.833.242	Total assets		86.966.922	63.116.14

simula





simula **Balance sheet-equity and liabilities**

SRL 2014		2015		Note	Simula Group 2015	2014
			Equity			
	1.200.000	1.200.000	Share capital	7.8	1.200.000	1.200.000
	1.200.000	1.200.000	Total paid-in equity		1.200.000	1.200.000
	19.773.249	31.664.974	Other equity	8	45.642.612	29.561.210
	0	0	Minority interests	8	1.926.356	1.812.536
	19.773.249	31.664.974	Total retained earnings		47.568.968	31.373.746
	20.973.249	32.864.974	Total equity		48.768.968	32.573.747

		Liabilities			
0	0	Deferred tax	13	99.487	135.440
0	0	Total provisions		99.487	135.440
4.166.670	3.833.338	Debt to credit institutions	15	3.833.338	4.166.670
4.166.670	3.833.338	Total other long term debt		3.833.338	4.166.670
5.420.324	15.325.550	Accounts payable		4.982.123	4.138.561
0	0	Tax payable	13	1.447.813	139.905
2.416.421	4.454.314	Public duties payable		10.110.842	8.772.972
10.420.173	10.355.065	Other current liabilities		17.724.350	13.188.851
18.256.918	30.134.929	Total current liabilities		34.265.129	26.240.288
22.423.588	33.968.267	Total liabilities		38.197.954	30.542.398
43.396.837	66.833.242	Total equity and liabili	Total equity and liabilities		63.116.145

Notes to the accounts

Note 1 – Accounting principles

Accounts receivables and other receivables are The financial statements have been prepared in recognised at nominal value less provisions for accordance with the regulations of the Norwegian anticipated losses from bad debt. Provisions for Accounting Act of 1998 and generally accepted losses are based on an individual assessment of accounting principles. each receivable. In addition, if necessary, a general provision is made to cover expected losses on General rule for valuation and classification of other receivables.

assets and liabilities

Assets intended for permanent ownership or Pensions long-term use have been classified as fixed assets. Pensions are accounted for using a linear accrual Other assets have been classified as current profile and anticipated final salary as the accrual assets. Receivables to be repaid within one year are basis. classified as current assets. Similar criteria have been applied to the classification of current and Tax The company has not recognised tax expenses in long-term liabilities.

Fixed assets are valued at aquisition cost, but written down to fair value for any impairments that are not expected to be temporary. Fixed assets **Revenue recognition** with a limited economic life are depreciated over Revenues are recognised when delivery has the useful life of the asset. Long-term liabilities are taken place. recognised at nominal value in the balance sheet on the date they are incurred. Long-term liabilities The Group are not revalued to fair value as a result of due to changes in interest rates.

Current assets are valued at the lower of cost and fair value. Current liabilities are recognised at nomi- tion AS (SI) and Kalkulo AS. Although the Group nal value in the balance sheet on the date they are fair value as a result of changes in interest rates.

Certain items are valued according to other princi- actions and balances between group companies ples, as explained below.

Foreign Currency transactions

Assets and liabilities in foreign currency are translated into Norwegian kroner at the mid-rates The company has little exposure to financial guoted by Norway's National Bank on the balance market risk. sheet reporting day.

Tangible fixed assets

Tangible fixed assets are depreciated over the expected useful life of the asset. Depreciation is generally performed in a straight line over the expected useful life of the asset.

Receivables

the parent company's financial statements, since the operation is not considered to be liable for tax.

The consolidated financial statements comprise the parent company Simula Research Laboratory AS (SRL) and the subsidiaries Simula School of Research and Innovation AS (SSRI), Simula Innova-

owns 60% of Celerway Communication AS, it is not incurred. Current liabilities are not appreciated to included in the consolidated financial statements. The consolidated financial statements are prepared as if the Group were one economic entity. Transare eliminated.

Note 2 – Financial market risk

simula Note 3 – Fixed assets

SRL	Computer equipment	Furnishings, fixtures, equipment, etc	Total
	0.000 / 70	10.000.001	
Acquisition cost as of 01.01	6.288.176	16.306.264	22.594.440
Additions	873.259	299.174	1.172.433
Disposals	121.899	-	121.899
Acquisition cost as of 31.12	7.039.536	16.605.438	23.644.974
Cumulative depreciation as of 31.12	-6.111.739	-11.413.042	-17.524.781
Book value as of 31.12	927.797	5.192.396	6.120.193
Year's depreciation	633.654	1.172.941	1.806.595

Simula Group	Computer equipment	Furnishings, fixtures, equipment, etc	Total
Acquisition cost as of 01.01	7.304.021	16.306.264	23.610.285
Additions	943.998	299.174	1.243.172
Disposals	121.899	-	121.899
Acquisition cost as of 31.12	8.126.120	16.605.438	24.731.558
Cumulative depreciation as of 31.12	-7.127.685	-11.413.042	-18.540.727
Book value as of 31.12	998.435	5.192.396	6.190.831
Year's depreciation	681.297	1.172.941	1.854.238

The economic life of operating assets is calculated as:

* Computer equipment 2-5 years

* Furnishings, fixtures & equipment 3-5 years

Note 4 – Pensions

The Group has a duty to maintain an occupational pension scheme in accordance with the **Mandatory Occupational Pension Schemes** Act. The company's pension schemes fulfil the requirements of this legislation.

The Group has a pension scheme which covers all employees. The scheme entitles members to defined future benefits. These are primarily dependent on the number of years of pension accrual, salary level at retirement and the size of the pension benefits received from the Norwegian National Insurance Scheme. The occupational pension scheme is financed through the build-up of funds in the Norwegian Public Service Pension Fund.

Note 5 – Payroll costs, number of employees, remunerations, employee loans and auditor's fees

Salary and social costs	SRL		Simula Group	
	2015	2014	2015	2014
Salary	40.484.742	23.677.159	84.091.877	80.258.327
Social security	5.882.680	3.892.074	12.754.759	12.636.717
Pension costs	3.868.294	2.094.675	7.146.575	5.661.692
Other benefits	4.187.883	3.724.962	5.267.877	4.768.208
Contribution to cover cost of labour at SSRI	27.123.592	24.849.446		
Contribution to cover cost of labour at SI	1.603.064	19.130.586		
Contribution to cover cost of labour at Kalkulo	131.331	139.136		
Total	83.281.586	77.508.038	109.261.088	103.324.944
Number of full-time equivalents	51	25	124	114

In February 2015 the employment contracts of 20 researchers were transferred from SI to SRL.

Remuneration paid to senior company officers	Managing Director	Board of Directors
Salary	2.038.340	461.425
Pension costs	462.959	-
Other benefits	217.588	
Total	2.718.887	461.425

No loans have been granted to, nor any guarantees made on behalf of, the Managing Director, the Board Chair or any other related parties. No loans or guarantees account for more than 5% of the company's share capital.

Auditor

The auditor's fees break down as follows:



Subsidiaries	
Statutory auditing services	87.200
Other services	32.200
Total auditor's fees	119.400

The auditor's fee is stated exclusive of VAT.

simula Note 6 – Operating revenue

	SRL		Simula Group		
	2015	2014	2015	2014	
Research funding	53.000.000	52.000.000	58.000.000	57.000.000	
Subsidies from the Research Council of Norway, EU, etc.	86.173.375	64.169.571	106.573.527	65.169.571	
Services provided by subsidiaries	7.798.878	6.649.787	-	-	
Other income	74.457	46.000	26.241.110	26.342.880	
Total	147.046.710	122.865.358	190.814.637	148.512.451	

Note 7 – Share capital and shareholders

SRL

Share capital	Number of shares	Nominal value	Share capital
Ordinary shares	800	1.500	1.200.000
Total	800		1.200.000

The company's shareholders as of 31.12	Number of shares	
The Norwegian state represented by the Ministry of Education and Research	800	100,0 %
Total no. of shares	800	100,0 %

Note 8 – Equity

SRL		Share capital	Other equity	Total
		1 000 000	10 550 0 10	
Equity as of 01.01		1.200.000	19.773.249	20.973.249
Profit/loss for the year		11.891.725	-	11.891.725
Equity as of 31.12		13.091.725	19.773.249	32.864.974
Simula Group	Share capital	Other equity	Minority interests	Total
Equity as of 01.01	1.200.000	29.561.210	1.812.536	32.573.746
	1.200.000			
Profit/loss for the year	-	16.081.402	113.820	16.195.222
Equity as of 31.12	1.200.000	45.642.612	1.926.356	48.768.968

Note 9 – Bank deposits

	SRL	Simula Group
Restricted tax withholdings total	2.254.38	9 4.216.044
Restricted bank deposits relating to leasing contracts total	3.056.25	3.056.256

Note 10 – Subsidiaries, associates, etc

Simula Group	Acquired	Office	Country	Shareholding
Simula Innovation AS	04.05.2004	Fornebu	Norge	100%
Simula School of Research and Innovation AS	08.05.2007	Fornebu	Norge	55,74%

In 2015 Kalkulo AS, which is wholly owned by Simula Innovation AS, posted a profit of NOK 2.912.403. Recognised equity as of 31.12.15 totals NOK 3.646.234 after provisions for a dividend payment of NOK 2.900.000. Dividend is taken to income in the parent company in 2015.

simula Note 11 – Balances and transactions between group companies and associates

	2015	2014
Receivable from SI AS	13.033.753	5.058.748
Receivable from Kalkulo AS	400.072	24.222
Receivable from SSRI AS	34.138	-
Receivable from Celerway Comm. AS	-	8.330
Payable to SI AS	1.642.313	3.543.719
Payable to Kalkulo AS	91.242	1.319.987
Payable to SSRI AS	9.382.996	4.109.672
Payable to Celerway Comm. AS	1.307.647	201.500
Salary costs refunded from SI AS	251.996	795.046
Salary costs refunded from Kalkulo AS	159.580	
Salary costs refunded from SSRI AS	1.470.944	
Salary costs refunded to SI AS	1.603.064	19.130.586
Salary costs refunded to Kalkulo AS	131.331	
Salary costs refunded to SSRI AS	27.123.592	24.784.927

Sale of services, etc, to SI AS	975.450	884.000
Sale of services, etc, to AS	1.500.000	1.770.000
Sale of services, etc, to SSRI AS	3.281.355	3.200.740
Sale of services, etc, to Celerway Comm. AS	159.553	
Purchase of services, etc, from SI AS	4.699.272	3.198.223
Purchase of services, etc, from Kalkulo AS	2.559.535	2.188.750
Purchase of services, etc, from SSRI AS	2.946.398	662.989
Purchase of services, etc, from Celerway Comm, AS	5.204.057	-

Note 12 – Securities and shares in other enterprises, etc

	Quantity	Nominal value per share	Shareholding	Cost price
Expert Analytics AS	5.294	1	15,0 %	600.000
Testify AS	44.433	1	30,0 %	1.427.117
Expertware AS	30.000	1	30,0 %	31.914
Forzasys AS	53.020	0,34	30,0 %	1.538.295
Fabriscale Technologies AS	15.954	1	45,0 %	1.510.514
LABO Mixed Realities AS	538	100	35,0 %	1.199.740
Symphonical AS	1.005.528	0,1	5,0 %	1.325.151
Intelliview AS	15	500	20,0 %	1.000.000
Edgefolio AS	10.412	0,48	10,2 %	1.200.048
Radytek, Polen	34	-	33,3 %	3.045
Insilicomed Inc, USA	131.945	USD 1,8		1.220.755
Imerso AS	626	500	12,5 %	313.000
Celerway Communications AS	22.500	1	60,0 %	3.017.745
Write-down of shares				2.577.819

Note 13 – Tax

The activities of Simula Research Laboratory AS and its subsidiary Simula School of Research and Innovation AS are not considered taxable.

Simula Group

Taxation for the year consists of:

Tax payable

Change in deferred tax

Total tax expense

The subsidiaries Simula Innovation AS og Kalkulo AS are liable for tax.

2014	2015	
139.904	1.447.813	
-36.827	-35.953	
103.077	1.411.860	

Tax payable for the year is calculated as follows

Profit before tax	8.358.425	558.177
Permanent differences	-3.102.456	19.917
Change in temporary differences	106.299	136.398
Group contribution paid		-196.329
Taxable income	5.362.268	518.163

Temporary differences

Other differences	503.316	606.486
Fixed assets	-76.787	-73.657
Write-down of shares	-1.220.754	-1.220.754
Total basis for deferred tax asset	-794.225	-687.925
Deferred tax liability/asset	-198.556	-185.740
Unrecognised deferred tax asset	-298.043	-321.179
Recognised deferred tax liability	99.487	135.440

Note 14 – Rental and leasing contracts

The company has entered into three leasing agreements with respect to photocopiers and computer equipment which expire in 2016 and 2017 The year's cost totals NOK 1,211,121

Note 15 – Receivables and liabilities

Non-current liabilities maturing	SRL		Simula Group	
more than 5 years hence	2015	2014	2015	2014
Debt to credit institutions	3.833.338	4.166.670	3.833.338	4.166.670
Total	3.833.338	4.166.670	3.833.338	4.166.670
Secured debt	3.833.338	4.166.670	3.833.338	4.166.670
Assets pledged as securities				
Accounts receivables	5.000.000	5.000.000	5.000.000	5.000.000
Operating assets	2.500.000	2.500.000	2.500.000	2.500.000
Total	7.500.000	7.500.000	7.500.000	7.500.000

Cash flow statement

SRL			Simula Group	
2014	2015		2015	2014
		Cash flow from operating activities		
2.801.537	11.891.725	Net profit for the year	16.195.221	-463.210
1.695.879	1.806.595	Depreciation and write-downs	1.854.238	1.891.438
-	-	Change in value of shares	31.915	-
8.039.200	-4.250.887	Change in receivables	-3.005.732	2.870.347
-19.600.594	11.878.011	Change in current liabilities	8.024.840	-13.653.079
-7.063.978	21.325.444	Net cash flow from operating activities	23.100.482	-9.354.504
		Cash flow from investing activities		
-1.276.124	-1.050.544	Net investments in operating assets	-1.121.283	-1.326.383
		Net investments in/sale of shares	-3.900.819	-1.560.778
-1.276.124	-1.050.544	Net cash flow from investing activities	-5.022.102	-2.887.161
		Cash flow from financing activities		
-333.332	-333.322	Repayments of loans	-333.322	-333.332
-	-	Change in deferred tax	-35.953	-36.827
-333.332	-333.322	Net cash flow from financing activities	-369.275	-370.159
-8.673.434	19.941.578	Net cash flow for the year	17.709.105	-12.611.824
24.115.907	15.442.473	Cash holdings 01/01	28.313.699	40.925.523
15.442.473	35.384.051	Cash holdings 31/12	46.022.804	28.313.699



Til generalforsamlingen i SIMULA RESEARCH LABORATORY AS

REVISORS BERETNING FOR 2015

Uttalelse om årsregnskapet

Vi har revidert årsregnskapet for SIMULA RESEARCH LABORATORY AS som består av selskapsregnskap, som viser et overskudd på kr. 11.891.725,-, og konsernregnskap, som viser et overskudd på kr. 16.081.401,-. Selskapsregnskapet og konsernregnskapet består av balanse per 31. desember 2015, resultatregnskap og kontantstrømoppstilling for regnskapsåret avsluttet per denne datoen, og en beskrivelse av vesentlige anvendte regnskapsprinsipper og andre noteopplysninger.

Styret og daglig leders ansvar for årsregnskapet

Styret og daglig leder er ansvarlig for å utarbeide årsregnskapet og for at det gir et rettvisende bilde i samsvar med regnskapslovens regler og god regnskapsskikk i Norge, og for slik intern kontroll som styret og daglig leder finner nødvendig for å muliggjøre utarbeidelsen av et årsregnskap som ikke inneholder vesentlig feilinformasjon, verken som følge av misligheter eller feil.

Revisors oppgaver og plikter

Vår oppgave er å gi uttrykk for en mening om dette årsregnskapet på bakgrunn av vår revisjon. Vi har gjennomført revisjonen i samsvar med lov, forskift og god revisjonsskikk i Norge, herunder International Standards on Auditing, Revisjonsstandardene krever at vi etterlever etiske krav og planlegger og gjennomfører revisjonen for å oppnå betryggende sikkerhet for at årsregnskapet ikke inneholder vesentlig feilinformasjon.

En revision innebærer utførelse av handlinger for å innhente revisionsbevis for beløpene og opplysningene i årsregnskapet. De valgte handlingene avhenger av revisors skjønn, herunder vurderingen av risikoene for at årsregnskapet inneholder vesentlig feilinformasjon, enten det skyldes misligheter eller feil. Ved en slik risikovurdering tar revisor hensyn til den interne kontrollen som er relevant for selskapets utarbeidelse av et årsregnskap som gir et rettvisende bilde. Formålet er å utforme revisjonshandlinger som er hensiktsmessige etter omstendighetene, men ikke for å gi uttrykk for en mening om effektiviteten av selskapets interne kontroll. En revisjon omfatter også en vurdering av om de anvendte regnskapsprinsippene er hensiktsmessige og om regnskapsestimatene utarbeidet av ledelsen er rimelige, samt en vurdering av den samlede presentasjonen av årsregnskapet.

Etter vår oppfatning er innhentet revisjonsbevis tilstrekkelig og hensiktsmessig som grunnlag for vår konklusjon.

Konklusjon

Etter vår mening er årsregnskapet avgitt i samsvar med lov og forskifter og gir et rettvisende bilde av selskapets og konsernet SIMULA RESEARCH LABORATORY AS' finansielle stilling per 31. desember 2015 og av resultatet og kontantstrømmen for regnskapsåret som ble avsluttet per denne datoen i samsvar med regnskapslovens regler og god regnskapsskikk i Norge.

Dronningens gate 6, 0152 Oslo Tlf.: 22 00 45 00 - Fax: 22 42 00 55 E-mail: firmapost@lundes-revisjon.no Revisornr.: 971 142 952

Bankgiro 6030.05.53128



Uttalelse om øvrige forhold

Konklusjon om årsberetningen Basert på vår revisjon av årsregnskapet som beskrevet ovenfor, mener vi at opplysningene i årsberetningen om årsregnskapet, forutsetningen om fortsatt drift og forslaget til anvendelse av overskuddet er konsistente med årsregnskapet og er i samsvar med lov og forskrifter.

Konklusjon om registrering og dokumentasjon Basert på vår revisjon av årsregnskapet som beskrevet ovenfor, og kontrollhandlinger vi har funnet nødvendig i henhold til internasjonal standard for attestasjonsoppdrag (ISAE) 3000 «Attestasjonsoppdrag som ikke er revisjon eller forenklet revisorkontroll av historisk finansiell informasjon», mener vi at ledelsen har oppfylt sin plikt til å sørge for ordentlig og oversiktlig registrering og dokumentasjon av selskapets regnskapsopplysninger i samsvar med lov og god bokføringsskikk i Norge.

Erik A. Be



Oslo, den 9. mars 2016

Statsautorisert revisor

Social responsibility and workplace environment

Simula Research Laboratory is a nonprofit public utility enterprise. The company contributes to society by engaging in basic long-term research within the fields of communication systems, scientific computing, and software engineering. In addition, Simula conducts education and fosters innovation on basis of the research, and with support and services from the subsidiary companies Simula School of Research and Innovation (SSRI) and Simula Innovation (SI).

To reach its goals, Simula is continuously working to ensure good working conditions. The following summary highlights some of the topics Simula is addressing in order to maintain and develop its standards within ethics, gender balance, and general working conditions.

Ethics

Maintaining high ethical standards has a value in itself for both Simula and each individual employee. In addition it is part of Simula's responsibility as a contributor to Norwegian society, and it is a fundament for trust from the outside world. Simula's code of ethics is developed with the purpose to increase awareness of, and compliance with, the high ethical standards required of the employees. The code of ethics includes topics such as research ethics; the working environment and inclusion; gifts, enticements and corruption; confidentiality; and conflicts of interest.

Equality and diversity

It is an important objective for Simula to be a workplace where men and women are given the Simula has entered into an agreement with NAV same opportunities for professional and per-(the Norwegian Labour and Welfare Organisation) sonal development. In order to strengthen the concerning "the inclusive workplace". The focus and to follow up on the promising results purpose of the agreement is to prevent and shown in our previous work¹ on improving the reduce absence related to illness, strengthen job gender balance, Simula will continue to focus on attendance and improve the working environinitiatives for both recruiting new and talented ment, as well as avert exclusion and withdrawal female candidates, and for developing and from working life. Simula had two individuals adapting work situations for qualified women. in workplace training over a total of 21 weeks Simula will pursue the goal of a minimum as part of this agreement. An action plan with 30 per cent female contingent among scientific focus on how Simula addresses these matters is staff by 2017. discussed with NAV annually.

Simula's workplace is diverse in both cultural **Competence development and recruitment** and national origin, and currently more than 53 Simula is dependent on competent and motivated per cent of the employees are from countries employees with specific expertise in order to outside Norway. The employees represent 29 reach its targets. Simula works continuously to different nationalities. Simula takes different attract, develop and retain talented employees measures to make the transition to a Norwegian with varied backgrounds. Simula's leaders play a workplace effective and positive, including key role with respect to Simula's results. Simula administrative support and Norwegian language facilitates professional and personal development training. to enhance expertise.

Working environment

Simula aspires to be an excellent workplace. This will be ensured through an internal inspection system that addresses health, safety and the working environment. The Working Environment Committee at Simula makes efforts to develop and maintain the quality of the working environment. It participates in planning, and follows up questions concerning the safety, health and welfare of the employees.

Absence due to illness is in general low at Simula, and the sickness absence rate per 31.12.2015 was 2.2% in Simula.

The results of a working environment survey conducted in 2014 were overall very good and confirm that the working environment at Simula is in a good condition and that the employees thrive. Efforts continue to follow up the results in the individual units and in Simula as a whole, and workplace surveys will be conducted regularly.

• Gender balance Simula is aiming to have at least 30 per cent female employees in scientific positions by 2017. 33% 32% 27% 29% PhD candidates O 28% 28% 27% 23% 26% 25% 26% Post docs O 21% 24% 21% 22% 2015 20% 19% 19% 2014 14% 13% 13% 2013 2012 2011 Researchers (full time) O 0% 2010 Nor Nationalities Employees Simula is proud of its international environment and cultural diversity, employing 144 exeptional minds of 29 different nationalities. America

Conflict resolution and notification of censurable conditions

Simula will ensure a safe and secure working environment in accordance with the company's principles on workplace culture. Simula has developed guidelines for conflict resolution and notification, meeting all the requirements in the personnel guidelines and the Working Environment Act. These guidelines encourages employees to take an active role in creating a working environment in which conflict is handled in an open, honest and constructive way, and in trying to prevent destructive forms of conflict from arising.

External environment

Simula's activities do not pollute the external environment. In addition, Simula encourages environmentally responsible behavior through the way the company is run. Simula has a program for employees that choose not to drive a car to the workplace, by financially supporting their use of public transport. In 2015, 53 per cent of the employees were signed up for the program. Additionally, Simula has set a goal of being paperfree by 2015, in the sense that all administrative processes will be digital and the current total consumption of paper per person in the lab will be halved. A preliminary status report shows that the introduced measures have contributed to a significant reduction in paper consumption since 2010, as well as an increased awareness among employees.

^{simula} Doctorates and Master's Degrees

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This list presents MSc and PhD degrees awarded by the University of Oslo and other degree awarding institutions in Norway and abroad. The degrees are obtained by candidates that are supervised throughout their projects by Simula researchers.

PhD degrees/ Docorates	Thesis	Supervisors	Institution
Erik Løhre	Communication of predic- tions: effects of anchors, frames, and expressions of uncertainty	Magne Jørgensen, Karl Halvor Teigen, Geir Kirkebøen	UiO - Department of psychology
Håkon Kvale Stensland	Processing Multimedia Workloads on Heterogeneous Multicore Architectures	Carsten Griwodz, Pål Halvorsen	UiO - Department of Informatics
Stefano Di Alesio	Supporting Stress Testing in Real-Time Systems with Constraint Programming	Lionel Briand, Shiva Nejati, Arnaud Gotlieb	University of Luxembourg
Sunil Nair	Characterization of Safety Evidence for Assessment and Certification of Critical Systems	Tim Kelly, Jose Luis dela Vara, Magne Jørgensen	UiO - Department of Informatics
Shuai Wang	Systematic Product Line Testing: Methodologies, Automation, and Industrial Application	Shaukat Ali, Arnaud Gotlieb, Magne Jørgensen	UiO - Department of Informatics
Morten Mossige	Testing Robotics Software using Constraint Program- ming in a Continuous Integration Process	Jan Christian Kerlefsen, Arnaud Gotlieb, Hein Meling	University of Stavanger
Jonathan Feinberg	Some Improvements and Applications of Non-intrusive Polynomial Chaos Expansions	Hans Petter Langtangen, Arne Bang Huseby, Stuark Clark	UiO - Department of Mathematics
Amir Yazdanshenas	Towards System-Wide Analysis of Heterogeneous Component-Based Software Systems	Leon Moonen, Magne Jørgensen	UiO - Department of Informatics
Gunnar Rye Bergersen	Measuring Programming Skill	Dag Sjøberg, Tore Dybå	UiO - Department of Informatics
Mohammed Sourouri	Scalable Heterogeneous Supercomputing: Program- ming Methodologies and Automated Code Generation	Xing Cai, Scott B. Baden, Johan Simon Seland	UiO - Department of Informatics

Master's degrees	Title of thesis	Supervisor	Co-supervisor	Institution
Nobia Sadiq	Formalizing the ISO/IEC/ IEEE 29119 Software Testing Standard to Facilitate the Development of New Model-Based Testing Techniques	Shaukat Ali	Aurilla Aurelie Arntzen	The University College of Southeast Norway (USN)
Zhixian Bao	Distributed Home Energy Management System with Electric Vehicles	Yan Zhang	Sabita Maha- rjan, Wantanee Viriyasitavat (NTNU)	Norwegian University of Science and Technology
Zeno Albisser	Computer-Aided Screening of Capsule Endoscopy Videos	Pål Halvorsen	Michael Riegler	UiO - Department of Informatics
Heidi-Christin Bernhoff-Jacobsen	Accelerating Numerical Simulations on Multiple GPUs with Multiple CUDA Streams	Xing Cai		UiO - Department of Informatics
Henrik Bjørlo	OPVQ and OpenVQ: Creating free software tools for video quality assessment	Carsten Griwodz		UiO - Department of Informatics
Thuc Tuan Hoang	pmSys: Implementation of a digital Player Monitoring System	Pål Halvorsen		UiO - Department of Informatics
Mads Johannessen	Investigate reordering in Linux TCP	Carsten Griwodz		UiO - Department of Informatics
Mattias Håheim Johnsen	Interactive Zooming and Panning in Panoramic Video using WebGL	Pål Halvorsen		UiO - Department of Informatics
Kenneth Klette Jonassen	Implementing CAIA Delay-Gradient in Linux	Andreas Petlund	Carsten Griwodz	UiO - Department of Informatics
Lars Bjørlykke Kristiansen	PCIe Device Lending – Using Non-Transparent Bridges to Share Devices	Håkon Stensland	Carsten Griwodz	UiO - Department of Informatics

Master's degrees	Title of thesis	Sup
Snorre Lærum	Bagadus App: Notational data capture and instant video analy- sis using mobile devices	Pål
Marek Machnik	Crowdpinion: Obtaining people's momentary opinion in dynamic environments	Sag
Ahmed Yusuf Mahamud	Exploring InfiniBand Congestion Control	Ern Gra
Thiseas Mengos	Device to Device Communication	Yan Ste
Jon Hammeren Nilsson	Bagadus App: Notational data capture and instant video analy- sis using mobile devices	Pål
Henrik Nårstad	Long-range RDMA over PCI Express	Håk Ste
Bendik Opstad	Taming Redudant Data Bundling - Balancing fairness and latency for redundant bundling in TCP	And Pet
Georgios Patounas	Denial of Service attacks in vehicle platoons	Yan
Dipesh Pradhan	Test Case Optimization using Weight-Based Search Algorithms in a Maritime Application	Sha
Anders Emil Rønning	Bagadus App: Notational data capture and instant video analy- sis using mobile devices	Pål

upervisor	Co-supervisor	Institution
ål Halvorsen		UiO - Department of Informatics
agar Sen	Magne Jørgensen	UiO - Department of Informatics
rnst Gunnar iran	Paal Engelstad (HiOA)	UiO - Department of Informatics
an Zhang, tein Gjessing		UiO - Department of Informatics
ål Halvorsen		UiO - Department of Informatics
åkon tensland	Andreas Petlund, Carsten Griwodz	UiO - Department of Informatics
ndreas etlund	Carsten Griwodz, Pål Halvorsen	UiO - Department of Informatics
an Zhang	Stein Gjessing	UiO - Department of Informatics
haukat Ali	Tao Yue	UiO - Department of Informatics
ål Halvorsen		UiO - Department of Informatics

Master's degrees	Title of thesis	Supervisor	Co-supervisor	Institution
Master 5 degrees		Supervisor		institution
Patrick Skevik	Study of how handovers in mobile broadband affects TCP	Kristian Evensen	Carsten Griwodz, Audun Fosselie Hansen	UiO - Department of Informatics
Øyvind Skjøld	Investigating the Impact of Processor Gating Techniques on Energy Consumption Modelling	Kristoffer Robin Stokke	Håkon Stensland	UiO - Department of Informatics
Andreas Thuen	Federated Service Discovery – Intercon- necting different Web Service Discovery Mechanisms	Frank Johnsen (FFI)	Carsten Griwodz	UiO - Department of Informatics
Kennet Vuong	PmSys: a monitoring system for sports athlete load, wellness & injury monitoring	Pål Halvorsen		UiO - Department of Informatics
Bård Eirik Winther	Human Action Retrieval in the sport analytic system Bagadus	Lilian Calvet	Carsten Griwodz, Michael Riegler	UiO - Department of Informatics
Vegard Øye	Accelerating nonlinear image transformations with OpenGL ES: A study on fish-eye undistortion	Andreas Aa Hansen	Carsten Griwodz	UiO - Department of Informatics
Evmorfia Andritsopoulou	Visualizing Subduction Using Statistical Modelling Applied to the Cascadia Slab	Stuart Clark	Are Magnus Bruaset, Karsten Trulsen	UiO - Department of Mathematics
Kristian Brox	Comparison of some preconditioners for the coupled Navier-Stokes equations	Kent-Andre Mardal	Magne Nordaas	UiO - Department of Mathemat- ics
Ingrid Elgsaas-Vada	Iterative Solvers for Dif- fusion Equations Arising in Models of Calcium Dynamics	Glenn Lines	Aslak Tveito, Knut Mørken	UiO - Department of Mathematics

Master's degrees	Title of thesis	Supervisor	Co-supervisor	Institution
Ada Johanne Ellingsrud	Preconditioning unied mixed discretizations of coupled Darcy Stokes Flow	Kent-Andre Mardal	Rainer Helmig (Stuttgart)	UiO - Department of Mathema
Per Thomas Haga	Numerical simulations of advection-dominated sca- lar mixing with applications to spinal CSF flow and drug transport	Mikael Mortensen	Kent-Andre Mardal	UiO - Department of Mathema
Karoline Horgmo Jæger	An Investigation of Necessary Grid Resolution for Numerical Simulations of Calcium Dynamics in Cardiac Cells	Aslak Tveito	Glenn Lines	UiO - Department of Mathema
Daniel Mo Housmand	CFD simulations in indeal- ized expanded bifurcation geometry	Mikael Mortensen	Atle Jensen	UiO - Department of Mathema
Karoline Kalleberg	Modeling the Electrical Activity in the Ventricles with Focus on the Purkinje- Myocardial Coupling	Joakim Sundnes	Pan Li	UiO - Department of Mathema
Hoang Bao Ngo	Panorama Video Tiling: Efficient Processing and Encoding og Tiles	Pål Halvorsen		UiO - Department of Information
Cong Nguyen Nguyen	Implementation of a digital Player Monitoring System: pmSys	Pål Halvorsen		UiO - Department of Information
Kristian Skarseth	OPVQ and OpenVQ: Creating free software tools for video quality assessment	Carsten Griwodz		UiO - Department of Informati

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- 106 Network coding for cyclic networks, Á. Barbero and Ø. Ytrehus, Mathematical Coding Theory in Multimedia Streaming (15w5150), BIRS, Banff, Canada, 2015
- 107 Robustness of Communication Infrastructures, A. Elmokashfi, HISS 2015 High Integrity Systems Symposium, 2015
- 108 How many ionic models do we need for modelling of the atria?, M. Maleckar, Atrial Signals 2015, 2015
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- 01 Energy and Performance Optimization of a Simple Video Encoder on the Jetson -TK1, K. R. Stokke, H. K. Stensland and P. Halvorsen, GPU Technology Conference 2015, 2015
- 02 Dysfunctional Sarcoplasmic Reticulum Ca2+ Release Underlies Arrhythmogenic Triggers in Catecholaminergic Polymorphic Ventricular Tachycardia: A Simulation Study in a Human Ventricular Myocyte Model, N. Gaur, X. Cai and Y. Rudy, Gordons Research Conference on Cardiac Arrhythmia, 2015
- 03 Dolfin-adjoint: Automatic adjoint models for FEniCS, S. W. Funke, P. E. Farrell, D. A. Ham and M. E. Rognes, The 8th International Congress on Industrial and Applied Mathematics, 2015
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Public Outreach

- 01 Små feil, store konsekvenser, B. Kehlet, Åpen dag. Universitetet i Oslo. 2015
- 02 A Self-adaptive network architecture for InfiniBand based HPC clouds, F. Zahid, E. G. Gran and T. Skeie, Talk at 7th Cloud Control Workshop, 2015
- 03 *Med høy presisjon*, M. Jørgensen, Article in Computerworld Norge, 2015
- 04 Tallverdieffekten: Vi rekker mer på tolv måneder enn ett år, M. Jørgensen, Article in Computerworld Norge, 2015
- 05 Verden er stort sett ikke normal, men høyreskjev, M. Jørgensen, Article in Computerworld Norge, 2015
- 06 Sitte i celle eller i åpent kontorlandskap?, M. Jørgensen, Article in Computerworld Norge, 2015
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- 01 Simulations of Heart Function (editorial), R. W. d. Santos, S. Alonso, E. M. Cherry and J. Sundnes, pp. 3 pages, 2015
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