



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	927 215 845
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	VOYAGER BIDCO AS
Forretningsadresse:	Øvre Vollgate 9 0158 OSLO

Regnskapsår

Årsregnskapets periode:	01.01.2022 - 31.12.2022
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Konsern

Morselskap i konsern:	Ja
Konsernregnskap lagt ved:	Nei

Regnskapsregler

Regler for små foretak benyttet:	Ja
Benyttet ved utarbeidelsen av årsregnskapet til selskapet:	Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet:	Jørgen Kirkegaard Raguse
Dato for fastsettelse av årsregnskapet:	05.07.2023

Grunnlag for avgivelse

År 2022: Årsregnskapet er elektronisk innlevert
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 07.07.2024



Resultatregnskap

Beløp i: EUR	Note	2022	2021
RESULTATREGNSKAP			
Kostnader			
Other operating expenses		111 000	0
Sum kostnader		111 000	0
Driftsresultat		-111 000	0
Finansinntekter og finanskostnader			
Annen renteinntekt		7 000	
Foreign currency surpluses		50 000	
Sum finansinntekter		57 000	
Annen rentekostnad		1 402 000	
Foreign currency losses		299 000	
Sum finanskostnader		1 701 000	
Netto finans		-1 644 000	
Ordinært resultat før skattekostnad		-1 755 000	0
Ordinært resultat etter skattekostnad		-1 755 000	0
Årsresultat		-1 755 000	0
Overføringer og disponeringer			
Retained earnings		-1 755 000	0
Sum overføringer og disponeringer		-1 755 000	0



Balanse

Beløp i: EUR	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investering i datterselskap		76 394 000	0
Sum finansielle anleggsmidler		76 394 000	0
Sum anleggsmidler		76 394 000	0
Omløpsmidler			
Varer			
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		401 000	4 000
Sum bankinnskudd, kontanter og lignende		401 000	4 000
Sum omløpsmidler		401 000	4 000
SUM EIENDELER		76 795 000	4 000
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital		12 000	3 000
Overkurs		54 636 000	1 000
Sum innskutt egenkapital		54 648 000	4 000
Opptjent egenkapital			
Retained earnings		-1 755 000	0
Sum opptjent egenkapital		-1 755 000	0
Sum egenkapital		52 893 000	4 000



Balanse

Beløp i: EUR	Note	2022	2021
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner		23 902 000	0
Sum annen langsiktig gjeld		23 902 000	0
Sum langsiktig gjeld		23 902 000	0
Sum gjeld		23 902 000	0
SUM EGENKAPITAL OG GJELD		76 795 000	4 000



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 643065

Enheten

Organisasjonsnummer: 927 215 845
Organisasjonsform: Aksjeselskap
Foretaksnavn: VOYAGER BIDCO AS
Forretningsadresse: Øvre Vollgate 9
0158 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: Nei

Regnskapsregler

Regler for små foretak benyttet: Ja
Benyttet ved utarbeidelsen av
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Jørgen Kirkegaard Raguse
Dato for fastsettelse av årsregnskapet: 05.07.2023

Grunnlag for avgivelse

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Brønnøysundregistrene, 03.08.2023



Organisasjonsnr: 927 215 845
VOYAGER BIDCO AS

RESULTATREGNSKAP

Beløp i: EUR	Note	2022	2021
RESULTATREGNSKAP			
Kostnader			
Other operating expenses		111 000	0
Sum kostnader		111 000	0
Driftsresultat		-111 000	0
Finansinntekter og finanskostnader			
Annen renteinntekt		7 000	
Foreign currency surpluses		50 000	
Sum finansinntekter		57 000	
Annen rentekostnad		1 402 000	
Foreign currency losses		299 000	
Sum finanskostnader		1 701 000	
Netto finans		-1 644 000	
Ordinært resultat før skattekostnad		-1 755 000	0
Ordinært resultat etter skattekostnad		-1 755 000	0
Årsresultat		-1 755 000	0
Overføringer og disponeringer			
Retained earnings		-1 755 000	0
Sum overføringer og disponeringer		-1 755 000	0



Organisasjonsnr: 927 215 845
VOYAGER BIDCO AS

BALANSE

Beløp i: EUR Note 2022 2021

BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Finansielle anleggsmidler

Investering i datterselskap	76 394 000	0
Sum finansielle anleggsmidler	76 394 000	0
Sum anleggsmidler	76 394 000	0

Omløpsmidler

Varer

Bankinnskudd, kontanter og lignende

Cash and cash equivalents	401 000	4 000
Sum bankinnskudd, kontanter og lignende	401 000	4 000
Sum omløpsmidler	401 000	4 000

SUM EIENDELER	76 795 000	4 000
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BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital	12 000	3 000
Overkurs	54 636 000	1 000
Sum innskutt egenkapital	54 648 000	4 000

Opptjent egenkapital

Retained earnings	-1 755 000	0
Sum opptjent egenkapital	-1 755 000	0

Sum egenkapital	52 893 000	4 000
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Gjeld

Langsiktig gjeld

Annen langsiktig gjeld

Gjeld til kredittinstitusjoner	23 902 000	0
Sum annen langsiktig gjeld	23 902 000	0

Sum langsiktig gjeld	23 902 000	0
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Sum gjeld	23 902 000	0
SUM EGENKAPITAL OG GJELD	76 795 000	4 000



Organisasjonsnr: 927 215 845
VOYAGER BIDCO AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Regnskapsprinsipper

The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles in Norway for small companies according to NRS 8. Use of estimates The management has used estimates and assumptions that have affected assets, liabilities, incomes, expenses and information on potential liabilities in accordance with generally accepted accounting principles in Norway. When preparing the annual accounts per good accounting practice, the best estimate is used based on the information that is available when annual accounts are presented. Future events may lead to these estimates being changed. The effects of changes in accounting estimates are recognised in the income statement in the period in which the estimate changes. Foreign currency translation The Company's reporting currency is EUR, while its functional currency is NOK. Transactions in foreign currency are translated at the rate applicable on the transaction date. Monetary items in a foreign currency are translated into EUR using the exchange rate applicable on the balance sheet date. Non-monetary items that are measured at their historical price expressed in a foreign currency are translated into EUR using the exchange rate applicable on the transaction date. Non-monetary items that are measured at their fair value expressed in a foreign currency are translated at the exchange rate applicable on the balance sheet date. Changes to exchange rates are recognised in the income statement as they occur during the accounting period. Income tax The tax expense consists of the tax payable and changes to deferred tax. Deferred tax/tax assets are calculated on all differences between the book value and tax value of assets and liabilities. Deferred tax is calculated as 22 percent of temporary differences and the tax effect of tax losses carried forward. Deferred tax assets are recorded in the balance sheet when it is more likely than not that the tax assets will be utilized. Balance sheet classification Current assets and short-term liabilities consist of receivables and payables due within one year, and items related to the inventory cycle. Other balance sheet items are classified as fixed assets / long term liabilities. Current assets are valued at the lower of cost and fair value. Short-term liabilities are recognized at nominal value. Fixed assets are valued at cost, less depreciation and impairment losses. When assets are sold, or disposed of, the carrying amount is offset and any gain, or loss, is recognized in the profit and loss statement. Long-term liabilities are recognized at nominal value. Subsidiaries and investment in associates Subsidiaries and investments in associates are valued at cost in the company accounts. The investment is valued as cost of the shares in the subsidiary, less any impairment losses. An impairment loss is recognised if the impairment is not considered temporary, in accordance with generally accepted accounting principles. Impairment losses are reversed if the reason for the impairment loss disappears in a later period. Dividends, group contributions and other distributions from subsidiaries are recognised in the same year as they are recognised in the financial statement of the provider. If dividends / group contribution exceed withheld profits after the acquisition date, the excess amount represents repayment of invested capital, and the distribution will be deducted from the recorded value of the acquisition in the balance sheet for the parent company. Accounts receivable and other receivables Accounts receivable and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful accounts. Provisions for doubtful accounts are based on an individual assessment of the different



receivables. Cash and cash equivalents Cash and cash equivalents include cash, bank deposits, and other current liquid investments. Restricted cash is included as cash and cash equivalents. Cash flow statement The cash flow statement has been prepared following the indirect method.

Note

Antall årsverk i regnskapsåret
0.00

<u>Sum</u>	<u>Beløp</u>
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<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
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Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Pantstillelse</u>	<u>Beløp</u>
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<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
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Note

Gjeld

Gjeld som forfaller til betaling mer enn fem år etter regnskapsårets slutt
0.00

Gjeld sikret ved pant eller lignende sikkerhet i eiendeler



23902000.00

Balanseført verdi av de pantsatte eiendeler

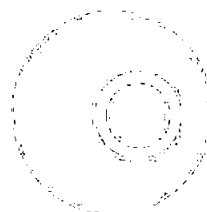
Summen av garantiforpliktelser som ikke er regnskapsført

Garantiforpliktelser som er sikret ved pant

Mer om gjeld



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Financial Statements

Voyager BidCo AS
Financial year 2022



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Profit and loss accounts

<i>Amounts in EUR x 1 000</i>	Note	<u>2022</u>	<u>2021</u>
Other operating expenses		111	-
Operating expenses		111	-
Operating result		- 111	-
Finance income and expenses	2	1 644	-
Profit / (loss) before income tax		- 1 755	-
Net income		- 1 755	-



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Balance sheet

<i>Amounts in EUR x 1 000</i>	Note	<u>2022</u>	<u>2021</u>
Assets			
Investments in subsidiaries	4	76 394	-
Total financial fixed assets		76 394	-
Total fixed assets		76 394	-
Cash and cash equivalents	5	401	4
Total cash and cash equivalents		401	4
Total current assets		401	4
Total assets		76 795	4

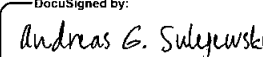


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Balance sheet

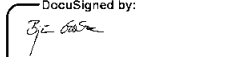
Amounts in EUR x 1 000	Note	2022	2021
Equity and liabilities			
Share capital	7	12	3
Share premium	7	54 636	1
Retained earnings	7	- 1 755	-
Total equity		52 893	4
Long-term loans	8	23 902	-
Total non-current liabilities		23 902	-
Total liabilities		23 902	-
Total equity and liabilities		76 795	4

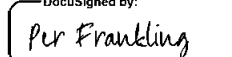
Oslo, 22.06.2023

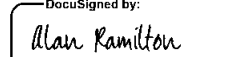
DocuSigned by:

Andreas Grydeland Sulejewski
Chief Executive Officer
(Digitally signed)

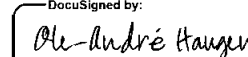
DocuSigned by:

Jørgen Kirkegaard Raguse
Chairman of the Board
(Digitally signed)

DocuSigned by:

Björn Goerke
Board member
(Digitally signed)

DocuSigned by:

Per Olof Martin Frankling
Board member
(Digitally signed)

DocuSigned by:

Alan Ramilton
Board member
(Digitally signed)

DocuSigned by:

Ole-André Haugen
Board member
(Digitally signed)



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Cashflow statement

Indirect method

Amounts in EUR

	Note	2022	2021
Cashflow from operating activities			
Pre tax income		- 1 754 953	-
Adjusted for change in loans		1 644 192	-
Net cashflow from operating activities		- 110 761	-
Cashflow from investing activities			
Acquisition of subsidiaries including transaction fees		- 57 185 756	-
Investment in subsidiaries		- 6 665 254	-
Net cashflow from investing activities		- 63 851 011	-
Cashflow from financing activities			
Issuance of equity	12	42 852 985	-
Issuance of debt		21 748 000	-
Interest paid		6 757	-
Foreign currency differences		- 248 964	-
Net cashflow from financing activities		64 358 778	-
Calculated net cashflow		397 007	-
Opening balance cash and cash equivalents		4 000	-
Closing balance cash and cash equivalents		401 007	-
Actual cashflow		397 007	-



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Note 1 Accounting principles

The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles in Norway for small companies according to NRS 8.

Use of estimates

The management has used estimates and assumptions that have affected assets, liabilities, incomes, expenses and information on potential liabilities in accordance with generally accepted accounting principles in Norway. When preparing the annual accounts per good accounting practice, the best estimate is used based on the information that is available when annual accounts are presented. Future events may lead to these estimates being changed. The effects of changes in accounting estimates are recognised in the income statement in the period in which the estimate changes.

Foreign currency translation

The Company's reporting currency is EUR, while its functional currency is NOK. Transactions in foreign currency are translated at the rate applicable on the transaction date. Monetary items in a foreign currency are translated into EUR using the exchange rate applicable on the balance sheet date. Non-monetary items that are measured at their historical price expressed in a foreign currency are translated into EUR using the exchange rate applicable on the transaction date. Non-monetary items that are measured at their fair value expressed in a foreign currency are translated at the exchange rate applicable on the balance sheet date. Changes to exchange rates are recognised in the income statement as they occur during the accounting period.

Income tax

The tax expense consists of the tax payable and changes to deferred tax. Deferred tax/tax assets are calculated on all differences between the book value and tax value of assets and liabilities. Deferred tax is calculated as 22 percent of temporary differences and the tax effect of tax losses carried forward. Deferred tax assets are recorded in the balance sheet when it is more likely than not that the tax assets will be utilized.

Balance sheet classification

Current assets and short-term liabilities consist of receivables and payables due within one year, and items related to the inventory cycle. Other balance sheet items are classified as fixed assets / long term liabilities.

Current assets are valued at the lower of cost and fair value. Short-term liabilities are recognized at nominal value.

Fixed assets are valued at cost, less depreciation and impairment losses. When assets are sold, or disposed of, the carrying amount is offset and any gain, or loss, is recognized in the profit and loss statement. Long-term liabilities are recognized at nominal value.

Subsidiaries and investment in associates

Subsidiaries and investments in associates are valued at cost in the company accounts. The investment is valued as cost of the shares in the subsidiary, less any impairment losses. An impairment loss is recognised if the impairment is not considered temporary, in accordance with generally accepted accounting principles. Impairment losses are reversed if the reason for the impairment loss disappears in a later period.

Dividends, group contributions and other distributions from subsidiaries are recognised in the same year as they are recognised in the financial statement of the provider. If dividends / group contribution exceed withheld profits after the acquisition date, the excess amount represents repayment of invested capital, and the distribution will be deducted from the recorded value of the acquisition in the balance sheet for the parent company.



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Accounts receivable and other receivables

Accounts receivable and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful accounts. Provisions for doubtful accounts are based on an individual assessment of the different receivables.

Cash and cash equivalents

Cash and cash equivalents include cash, bank deposits, and other current liquid investments. Restricted cash is included as cash and cash equivalents.

Cash flow statement

The cash flow statement has been prepared following the indirect method.



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Note 2 Finance income and expenses

Amounts in EUR

Finance income	2022	2021
Interest income	7 176	-
Foreign currency surpluses	50 063	-
Total finance income	57 239	-

Finance expenses	2022	2021
Interest expenses	1 402 403	-
Foreign currency losses	299 028	-
Total finance expenses	1 701 431	-



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Note 3 Income taxes

Amounts in EUR

Income tax expense	2022	2021
Tax payable	-	-
Changes in deferred tax	-	-
Total income tax expense	-	-
Tax base calculation		
Profit before income tax	-1 754 953	-
Permanent differences *)	1 754 953	-
Tax base	-	-
Effective tax rate		
2022	2021	
Profit before tax	-1 754 953	-
22% taxes on profit before tax	-386 090	-
Permanent differences (22%) *	386 090	-
Calculated income tax expense	-	-
Effective tax rate in % **)	0,00 %	0,00 %

*) Permanent differences consist of non deductible costs, for instance entertainment, and deduction of the share of profits of associates. (The share of profits of associates are deducted since tax has already been assessed in the individual financial statements)

***) Tax expense in percentage of profit before tax



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Note 4 Investment in subsidiaries and associates

Amounts in EUR

Company	City	Country	Investment	Share ownership	Voting rights
Neptune Software AS	Oslo	Norway	Subsidiary	100 %	100 %

The investment in the associated company Neptune Software Technology Co. has been recorded using the acquisition cost method.

Investments valued at cost

Company name	Book value	Net profit 2022	Equity 31.12.2022
Neptune Software AS	€ 76 393 893	-€ 3 963 583	€ 9 976 349



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Note 5 Bank deposits

Amounts in EUR

	2022	2021
Cash and cash equivalents	401 007	4
Total liquid assets	401 007	4



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Note 6 Share capital and shareholder information

Amounts in NOK

Share capital

	Number of shares	Face value	Book value	Book value in EUR
Shares numbered 1 - 1 000	1 000	NOK 120	NOK 120 000	EUR 12 023
Total	1 000		NOK 120 000	EUR 12 023

At 31.12.2022 Voyager BidCo AS had one shareholder. Issued capital consists of regular shares numbered 1 - 1 000.

Main shareholders at 31.12.2022

	Shares	Ownership interest	Voting rights
Voyager HoldCo AS	1 000	100,0 %	100,0 %
Total number of shares	1 000	100,0 %	100,0 %



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Note 7 Equity

Amounts in EUR

	Share capital	Share premium	Retained earnings	Total
Equity 01.01.2022	3 005	995	-	4 000
Capital injection	9 018	54 634 850	-	54 643 868
Net profit	-	-	-1 754 953	-1 754 953
Foreign currency difference	-	-	-	-
Equity 31.12.2022	12 023	54 635 845	-1 754 953	52 892 915



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Note 8 Non-current liabilities

Amounts in EUR

	2022	2021
Liabilities to financial institutions	23 901 985	-
Total	23 901 985	-

The loan contains 3 financial covenants; minimum liquidity, minimum Annual Recurring Revenues (ARR) and pre CAC EBITDA (from July 2025)

It also has customary security for these types of loan, including pledge in shares, intercompany loans, fixed assets and trade receivables



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Note 9 **Contingent liabilities and events after the reporting period**

Events after the reporting period:

After balance sheet date there have been no events that materially impact the reported financial statements.



Munkedamsveien 45
PO Box 1704 Vika
0121 Oslo
Norway
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Independent Auditor's Report

To the Annual Shareholders meeting of Voyager Bidco AS

Opinion

We have audited the financial statements of Voyager Bidco AS.

The financial statements comprise:

- The balance sheet as at 31 December 2022
- The income statement for 2022
- Notes to the financial statements, including a summary of significant accounting policies

In our opinion:

- The financial statements comply with applicable statutory requirements, and
- The financial statements give a true and fair view of the financial position of the Company as at 31 December 2022, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

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

Responsibilities of the Board of Directors for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

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

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to:

<https://revisorforeningen.no/revisjonsberetninger>



BDO AS

Håvard Mamelund
State Authorised Public Accountant
(This document is signed electronically)

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Håvard Mamelund

Partner

Serienummer: 9578-5995-4-31568

IP: 188.95.xxx.xxx

2023-06-30 12:28:58 UTC



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**PROTOKOLL FRA
ORDINÆR GENERALFORSAMLING**

I

VOYAGER BIDCO AS

(ORG.NR. 927 215 845)

**MINUTES FROM
ANNUAL GENERAL MEETING**

OF

VOYAGER BIDCO AS

(REG. NO. 927 215 845)

Den 5. juli 2023 ble det avholdt ordinær generalforsamling i Voyager Bidco AS ("**Selskapet**").

Generalforsamlingen ble gjennomført uten fysisk behandling i henhold til aksjelovens regler om forenklet generalforsamling, jf. aksjeloven § 5-7. Selskapets eneaksjonær har samtykket til forenklet generalforsamlingsbehandling, herunder også at kravet til innkallingsfrist fravikes.

Styrets medlemmer og revisor har fått mulighet til å uttale seg om sakene på agendaen og ingen av de nevnte personer har fremsatt innvendinger mot at generalforsamlingen avholdes ved forenklet behandling etter aksjeloven § 5-7.

Selskapets eneaksjonær Voyager Holdco AS, representert ved Jørgen Kirkegaard Raguse, deltok i behandlingen. Dermed var samtlige aksjer og stemmer representert.

Til behandling forelå følgende:

1 GODKJENNING AV ÅRSREGNSKAPET OG STYRETS BERETNING FOR 2022

Generalforsamlingen fattet følgende vedtak:

The annual general meeting of Voyager Bidco AS (the "**Company**") was held on 5 July 2023.

The general meeting was carried out without a physical meeting in accordance with the rules concerning simplified procedure for a general meeting as set out in the Norwegian Private Limited Liability Companies Act Section 5-7. The Company's sole shareholder has consented to such procedure, including that the notice period is waived.

The board members and the auditor have been given the opportunity to comment on the matters on the agenda and none of said persons have objected to the general meeting being held by simplified procedure in accordance with Section 5-7 of the Companies Act.

The Company's sole shareholder, Voyager Holdco AS, represented by Jørgen Kirkegaard Raguse, participated in the procedure. Thus, all the shares and votes were represented.

The following matters were on the agenda:

1 APPROVAL OF THE ANNUAL ACCOUNTS AND THE BOARD OF DIRECTORS REPORT FOR 2022

The general meeting passed the following resolution:



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Selskapets årsregnskap for regnskapsåret 2022, herunder styrets beretning for regnskapsåret 2022, godkjennes.

The Company's annual accounts for the financial year 2022, including the board of directors' report for the financial year 2022, are approved.

2 GODKJENNING AV REVISORS HONORAR FOR 2022

2 APPROVAL OF THE AUDITOR'S FEE FOR 2022

Generalforsamlingen fattet følgende vedtak:

The general meeting passed the following resolution:

Generalforsamlingen godkjenner revisors honorar for 2022 etter regning.

The general meeting approves the annual auditor's fees for the financial year 2022 as per the auditor's invoice.

3 GODTGJØRELSE TIL STYRETS MEDLEMMER

3 REMUNERATION TO THE MEMBERS OF THE BOARD OF DIRECTORS

Generalforsamlingen fattet følgende vedtak:

The general meeting passed the following resolution:

Styrets medlemmer tildeles ikke godtgjørelse for regnskapsåret 2022.

The members of the board of directors will not receive remuneration for the financial year 2022.

* * *

* * *

Alle beslutninger var enstemmige.

All resolutions were unanimous.

Det var ingen flere saker til behandling, og generalforsamlingen ble hevet.

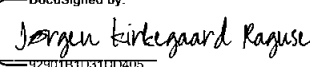
There were no further matters on the agenda, and the general meeting was adjourned.

* * *

* * *

5. juli 2023 / 5 July 2023

Voyager Bidco AS

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Jørgen Kirkegaard Raguse

Styrets leder / Chairman of the board of directors



Skatteetaten

Vår dato
22.02.2023

Din/Deres dato
07.02.2023

Saksbehandler
Lars Waalorp

800 80 000
Skatteetaten.no

Din/Deres referanse
AR535759455

Telefon
90833418

Org.nr
974761076

Vår referanse
2023/5081738

Postadresse
Postboks 9200 Grønland
0134 OSLO

VOYAGER HOLDCO AS
Postboks 1778 Vika
0122 OSLO

Att. Yann Tillette de Mautort

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres henvendelse av 7. februar 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

Voyager Bidco AS	Org.nr. 927 215 845
Voyager Holdco AS	Org.nr. 824 203 652
Voyager Mipco AS	Org.nr. 924 203 978

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskaper dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

Selskapene har norske og utenlandske eiere og er kontrollert av et utenlandsk selskap. Selskapene har som formål «Å eie aksjer i ett eller flere datterselskaper, og å gjennomføre investeringer og virksomhet i forbindelse med dette».

Styrelederen og styremedlemmene i selskapene er utenlandske, og all kommunikasjon i selskapene er på engelsk.

Skattekontorets vurdering

Efter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen [...] være på norsk. Departementet kan ved [...] enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap mv., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:



"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon."

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til "informative regnskaper for ulike grupper av regnskapsbrukere". Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter skattekontorets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapene er kontrollert av et utenlandsk selskap. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.