



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 998 527 791  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: NORTONLIFELOCK NORWAY AS  
Forretningsadresse: c/o Arntzen de Besche Advokatfirma  
Ruseløkkveien 30  
0251 OSLO

### Regnskapsår

Årsregnskapets periode: 01.05.2023 - 30.04.2024

### Konsern

Morselskap i konsern: Nei

### Regnskapsregler

Regler for små foretak benyttet: Ja  
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Forenklet IFRS

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Whitney Clark  
Dato for fastsettelse av årsregnskapet: 17.10.2024

### Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert  
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

*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, 31.10.2025



### Resultatregnskap

Beløp i: NOK	Note	2024	2023
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue	1	3 139 728	6 613 514
<b>Sum inntekter</b>		<b>3 139 728</b>	<b>6 613 514</b>
<b>Kostnader</b>			
Staff costs	2,3,4	3 219 545	4 451 609
Depreciation of fixed assets	8	51 364	291 236
Other operating expenses	5,6	898 804	853 884
<b>Sum kostnader</b>		<b>4 169 713</b>	<b>5 596 729</b>
<b>Driftsresultat</b>		<b>-1 029 985</b>	<b>1 016 785</b>
<b>Finansinntekter og finanskostnader</b>			
Renteinntekt fra foretak i samme konsern		535 662	284 041
<b>Sum finansinntekter</b>		<b>535 662</b>	<b>284 041</b>
Other financial expense		30 392	49 516
<b>Sum finanskostnader</b>		<b>30 392</b>	<b>49 516</b>
<b>Netto finans</b>		<b>505 270</b>	<b>234 525</b>
<b>Resultat før skattekostnad</b>		<b>-524 715</b>	<b>1 251 310</b>
Income tax expense	7	162 398	507 364
<b>Årsresultat</b>		<b>-687 113</b>	<b>743 946</b>
<b>Overføringer og disponeringer</b>			
Transfer to other equity		-687 113	743 946
<b>Sum overføringer og disponeringer</b>		<b>-687 113</b>	<b>743 946</b>



## Balanse

Beløp i: NOK	Note	2024	2023
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Varige driftsmidler</b>			
Property and equipment	8	0	51 364
<b>Sum varige driftsmidler</b>		<b>0</b>	<b>51 364</b>
<b>Sum anleggsmidler</b>		<b>0</b>	<b>51 364</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Other receivables and prepayments		230 388	233 773
Konsernfordringer	9	13 707 460	12 722 041
<b>Sum fordringer</b>		<b>13 937 848</b>	<b>12 955 814</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents	10	503 749	1 722 772
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>503 749</b>	<b>1 722 772</b>
<b>Sum omløpsmidler</b>		<b>14 441 597</b>	<b>14 678 586</b>
<b>SUM EIENDELER</b>		<b>14 441 597</b>	<b>14 729 950</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	11,12	6 719 523	6 719 523
Overkurs	12	557 373	557 373
<b>Sum innskutt egenkapital</b>		<b>7 276 896</b>	<b>7 276 896</b>
<b>Opptjent egenkapital</b>			



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
Other equity	12	5 209 947	4 634 502
<b>Sum opptjent egenkapital</b>		<b>5 209 947</b>	<b>4 634 502</b>
<b>Sum egenkapital</b>		<b>12 486 843</b>	<b>11 911 398</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	13	379 298	528 688
Provisions for other liabilities	14	156 459	60 877
<b>Sum avsetninger for forpliktelser</b>		<b>535 757</b>	<b>589 565</b>
<b>Annen langsiktig gjeld</b>			
<b>Sum langsiktig gjeld</b>		<b>535 757</b>	<b>589 565</b>
<b>Kortsiktig gjeld</b>			
Bank overdraft	10	12	0
Leverandørgjeld		0	37 083
Current tax	7	112 563	688 754
Public duties payable		170 878	218 648
Kortsiktig konserngjeld	9	0	284 864
Other short-term liabilities		1 135 544	999 638
<b>Sum kortsiktig gjeld</b>		<b>1 418 997</b>	<b>2 228 987</b>
<b>Sum gjeld</b>		<b>1 954 754</b>	<b>2 818 552</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>14 441 597</b>	<b>14 729 950</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2024 755460

#### Enheten

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Brønnøysundregistrene, 07.11.2024



Organisasjonsnr: 998 527 791  
NORTONLIFELOCK NORWAY AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
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## BALANSE

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<b>Immaterielle eiendeler</b>			
<b>Varige driftsmidler</b>			
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<b>Sum varige driftsmidler</b>		<b>0</b>	<b>51 364</b>
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<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
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<b>Sum avsetninger for forpliktelser</b>		<b>535 757</b>	<b>589 565</b>
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Organisasjonsnr: 998 527 791  
NORTONLIFELOCK NORWAY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

## Note

### Regnskapsprinsipper

Accounting principles Basis of preparation The financial statements have been prepared in compliance with Simplified IFRS (International Financial Reporting Standards) according to the Norwegian Accounting Act § 3-9 with belonging regulations. The regulations implemented follow the IFRS valuation rules, with some exceptions. Foreign currency translation Transactions in foreign currencies are translated into Norwegian Kroner (NOK) at the foreign exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are retranslated into Norwegian Kroner at the foreign exchange rate ruling at that date. Foreign exchange differences arising on translation are recognized in the income statement. Balance sheet classification Assets are classified as current when intended for consumption in the normal operating cycle. Current liabilities consist of payables due within one year. Other balance sheet items are classified as fixed assets and non-current liabilities. Current assets, current and non-current liabilities are recognized at nominal value. Fixed assets are valued at cost, less depreciation and impairment losses. Tangible fixed assets Tangible fixed assets are depreciated over the expected economic life of the asset, normally based on a straight-line depreciation plan. If there is a change in the depreciation plan the effect will be divided up on the remaining depreciation plan (?breakpoint method?). Maintenance is recognized as an expense in the income statement. Tangible fixed assets include a right-of-use asset related to a leased property. Asset impairment Impairment tests are carried out on assets if there is an indication that the carrying amount of an asset exceeds the estimated recoverable amount. The test is performed on the lowest level of cash-generating unit at which independent cash flows can be identified. If the carrying amount is higher than both the fair value less cost to sell and its value in use (net present value of future use/ownership), the asset is written down to the higher of the fair value less cost to sell and its value in use. Previous impairment charges, except write-down of goodwill, are reversed in later periods if the conditions causing the write-down are no longer present. Financial assets Financial assets consist of receivables and cash and bank balances. Financial assets are classified as current assets unless they are held for permanent ownership or use. Debtors Trade debtors are recognized on the balance sheet net of provision for bad debts. The bad debts provision is made on an assessment of each individual debtor. Significant financial problems, the likelihood that the customer will become bankrupt or experience financial restructuring and postponements and insufficient payments are considered indicators that trade debtors should be written down. Taxation Taxation expense for the period comprises current and deferred tax recognized in the reporting period. Current tax is the amount of income tax payable in respect of the taxable profit for the current or prior years. Tax is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the period end. Deferred tax arises from timing differences between taxable profits and the income statement as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognized in the financial statements. Deferred tax assets and deferred tax liabilities have been presented net in the balance sheet. Employee benefits Pension The Company has a defined contribution plan which provides post-employment benefits to employees. The Company pays fixed contributions into a separate entity and has no legal or



constructive obligation to pay further amounts. Obligations for contributions to the defined contribution pension plans are recognized as an expense in the profit and loss account in the periods during which services are rendered by employees. Share based payment transactions The Company has certain share-based payment plans which allow its employees to acquire shares in its ultimate parent undertaking Gen Digital Inc. The grant date fair value of share-based payment awards granted to employees is recognized as an employee expense with a corresponding increase in equity, over the period in which the employees become unconditionally entitled to the awards. The fair value of restricted stock units (RSU) and performance-based stock unit that does not contain a market condition is measured based on the market value of Gen Digital Inc.'s common stock on the date of grant. The expense is recognized over the service period which is the period that the employee must remain employed to receive the benefit of the award. The fair value of each performance-based restricted stock unit that contains a market condition is measured using a simulation model, taking into account the share price of Gen Digital Inc. as well as assumptions regarding a number of variables. The amount recognised as an expense is adjusted to reflect the actual number of awards for which the related service and non-market vesting conditions are expected to be met, such that the amount ultimately recognised as an expense is based on the number of awards that do meet the related service and non-market performance conditions at the vesting date. The ESPP has a lookback feature and the fair value of each share purchased under the ESPP is determined using a combination of the purchase discount and an option-pricing model. Revenues Sale of services: Revenues from services, which are presented net of value added tax, represent the support services provided to other group companies during the year on a cost-plus basis. Revenue is recognised during the period that the services are provided. Financial risk management Financial risk factors The Company is exposed to several financial risk factors. Market risk: The Company does not have any quoted investments and hence is not exposed to market risk. Foreign currency risk: Revenues earned are set in Norwegian Kroner. Price risk: The Company's customers are related companies. Price risk is considered low. Credit risk: The Company's exposure to credit risk is represented by the carrying amount of receivables and bank balances. All trade receivables were due from related companies and all of its cash is placed with regulated financial institutions. Liquidity risk: Liquidity risk management always aims to maintain sufficient liquid assets and credit facilities in order to ensure the availability of sufficient financial resources for the Company's operating activities. The Company is financed through related companies and the liquidity risk is considered as low. Interest rate risk: The company does not have external funding. Interest is earned/incurred on intercompany balances outside of business credit terms.

## Note

**Antall årsverk i regnskapsåret**  
2080.00

**Note**  
2

## Spesifisering av resultatregnskapet

### Lønnskostnader

<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	1348026.00	2156691.00
<u>Folketrygdavgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	454275.00	536096.00
<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>



	101239.00	135749.00
<u>Andre ytelser</u>	<u>Årets</u>	<u>Fjorårets</u>
	1316005.00	1623073.00
<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	3219545.00	4451609.00

## Note

### Ekstraordinære inntekter og kostnader

<u>Sum</u>	<u>Beløp</u>
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## Note

8

### Varige driftsmidler og immaterielle eiendeler

<u>Anskaffelseskost 01.01.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	3164214.00	
<u>Tilgang i året</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	0.00	
<u>Avgang i året</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	-55987.00	
<u>Anskaffelseskost 31.12.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	3108227.00	
<u>Samlede av-/nedskrivn.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	-3108227.00	
<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	0.00	
<u>Årets av-/nedskrivn.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
	51364.00	

Anskaffelseskost - balanseførte lånekostnader, egentilvirkede anleggsmidler

Goodwill spesifisert for hvert enkelt virksomhetskjøp

Avskrivningsplan for goodwill som er lenger enn fem år - begrunnelse

Mer om varige driftsmidler/immaterielle eiendeler

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet



Begrunnelse for at datterselskap er utelatt fra konsolideringen

Konsern, tilknyttet selskap m.v. - fordringer og gjeld

Fordringer

<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
	13707460.00	12722041.00

<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
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Annen langsiktig gjeld

<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
	0.00	284864.00

<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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Financial Statements 1 May 2023 to 30 April 2024

NortonLifeLock Norway AS

0257 Oslo



**NortonLifeLock Norway AS**

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**KPMG AS**  
Sørkedalsveien 6  
P.O. Box 7000 Majorstuen  
N-0306 Oslo

Telephone +47 45 40 40 63  
Internet [www.kpmg.no](http://www.kpmg.no)  
Enterprise 935 174 627 MVA

To the General Meeting of NortonLifeLock Norway AS

## Independent Auditor's Report

### Opinion

We have audited the financial statements of NortonLifeLock Norway AS (the Company), which comprise the balance sheet as at 30 April 2024, the income statement, statement of other comprehensive income and statement of cash flows for the year then ended, and 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 30 April 2024, and its financial performance and its cash flows for the year then ended in accordance with simplified application of international accounting standards according to section 3-9 of the Norwegian Accounting Act.

### 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 the 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 Management for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with simplified application of International Accounting Standards according to the Norwegian Accounting Act section 3-9, 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 unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that

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Statsautoriserete revisorer - medlemmer av Den norske Revisorforening

#### Offices in:

Oslo	Elverum	Mo i Rana	Tromsø
Alta	Finnsnes	Molde	Trondheim
Arendal	Hamar	Sandnessjøen	Tynset
Bergen	Haugesund	Stavanger	Ulsteinvik
Boca	Knarvik	Stord	Ålesund
Drammen	Kristiansand	Straume	

Penneo document key: VB28G-NPU7K-6E4EV-W5B2T-V3AY6-33EYV



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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

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

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

Oslo, 17 October 2024

KPMG AS

Gunnar Sotnakk  
State Authorised Public Accountant  
(This document is signed electronically)

Penneo document key: VB28G-NPU7K-6E4EV-W5B2T-V3AYG-33EYV



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### Sotnakk, Gunnar

Statsautorisert revisor

På vegne av: KPMG AS

Serienummer: no\_bankid:9578-5993-4-2025853

IP: 80.232.xxx.xxx

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## NortonLifeLock Norway AS

### Income statement and statement of other comprehensive income for 1 May 2023 to 30 April 2024

	Note	Year ended 30 April 2024 NOK	Year ended 30 April 2023 NOK
Revenue	1,9	3,139,728	6,613,514
<b>Total operating revenue</b>		<b>3,139,728</b>	<b>6,613,514</b>
Staff costs	2, 3, 4	(3,219,545)	(4,451,609)
Depreciation of fixed assets	8	(51,364)	(291,236)
Other operating expenses	5, 6	(898,804)	(853,884)
<b>Total operating expenses</b>		<b>(4,169,713)</b>	<b>(5,596,729)</b>
<b>Operating Profit</b>		<b>(1,029,985)</b>	<b>1,016,785</b>
Interest income from group companies		535,662	284,041
Other financial expense		(30,392)	(49,516)
<b>Net financial items</b>		<b>505,270</b>	<b>234,525</b>
<b>(Loss)/Profit before tax</b>		<b>(524,715)</b>	<b>1,251,310</b>
Income tax expense	7	(162,398)	(507,364)
<b>(Loss)/Profit for the year</b>		<b>(687,113)</b>	<b>743,946</b>
<b>Other comprehensive income</b>			
Other comprehensive income for the year, net of tax		-	-
<b>Total comprehensive (loss)/income for the year</b>		<b>(687,113)</b>	<b>743,946</b>
<b>Transfers</b>			
Transfers to other equity		(687,113)	743,946
<b>Total transfers and allocations</b>		<b>(687,113)</b>	<b>743,946</b>



## NortonLifeLock Norway AS

### Balance sheet as at 30 April 2024

	Note	2024 NOK	2023 NOK
<b>ASSETS</b>			
<b>Tangible fixed assets</b>			
Property and equipment	8	-	51,364
<b>Total fixed assets</b>		<b>-</b>	<b>51,364</b>
<b>Current assets</b>			
<b>Receivables</b>			
Trade debtors	9	13,707,460	12,722,041
Other receivables and prepayments		230,388	233,773
<b>Total receivables</b>	14	<b>13,937,848</b>	<b>12,955,814</b>
<b>Cash and cash equivalents</b>	10	<b>503,749</b>	<b>1,722,772</b>
<b>Total current assets</b>		<b>14,441,597</b>	<b>14,678,586</b>
<b>Total assets</b>		<b>14,441,597</b>	<b>14,729,950</b>



## NortonLifeLock Norway AS

### Balance sheet as at 30 April 2024

	Note	2024 NOK	2023 NOK
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
<b>Paid in capital</b>			
Share capital (6,719,523 shares of kr 1)	11, 12	6,719,523	6,719,523
Share premium reserve	12	557,373	557,373
<b>Total paid-in capital</b>		<b>7,276,896</b>	<b>7,276,896</b>
<b>Retained earnings</b>			
Other equity	12	5,209,947	4,634,502
<b>Total retained earnings</b>		<b>5,209,947</b>	<b>4,634,502</b>
<b>Total equity</b>	12	<b>12,486,843</b>	<b>11,911,398</b>
<b>Non – current liabilities</b>			
Deferred tax	13	379,298	528,688
Provisions for other liabilities	14	156,459	60,877
<b>Total non-current liabilities</b>		<b>535,757</b>	<b>589,565</b>
<b>Current liabilities</b>			
Trade creditors		-	37,083
Public duties payable		170,878	218,648
Current tax	7	112,563	688,754
Related party payables	9	-	284,864
Bank overdraft	10	12	-
Other short-term liabilities		1,135,544	999,638
<b>Total current liabilities</b>	14	<b>1,418,997</b>	<b>2,228,987</b>
<b>Total liabilities</b>		<b>1,954,754</b>	<b>2,818,552</b>
<b>Total equity and liabilities</b>		<b>14,441,597</b>	<b>14,729,950</b>

Whitney Clark  
Chairperson

Thomas Masterson  
Board Member



## NortonLifeLock Norway AS

### Statement of cash flow 1 May 2023 to 30 April 2024

	Note	2024 NOK	2023 NOK
<b>Cash flow from operating activities</b>			
(Loss)/Profit before tax		(524,715)	1,251,310
Loss on retirement of fixed assets		-	27,463
Depreciation of fixed assets	8	51,364	291,236
Equity settled share-based payment expenses	15	1,262,558	1,043,344
Interest income from group companies		(535,662)	(284,041)
<b>Operating profit before working capital changes</b>		<b>253,545</b>	<b>2,329,312</b>
Change in other receivables and prepayments		3,385	(10,509)
Change in trade creditors and other liabilities		(1,629,322)	(269,142)
Change in amount due from/to related parties		(734,622)	1,389,764
<b>Net cash (inflow)/outflow from operations</b>		<b>(2,360,559)</b>	<b>1,110,113</b>
Taxes refund/(paid)		887,979	(2,253,306)
<b>Net cash (used in)/from operating activities</b>		<b>(1,219,035)</b>	<b>1,186,119</b>
Net change in cash and cash equivalents		(1,219,035)	1,186,119
Cash and cash equivalents at the beginning of the year		1,722,772	536,653
<b>Cash and cash equivalents at the end of the year</b>		<b>503,737</b>	<b>1,722,772</b>



## **NortonLifeLock Norway AS**

### **Notes to the financial statements for 1 May 2023 to 30 April 2024**

#### **General information**

The company is using a divergent accounting year. The annual accounts are prepared for the period from 1 May 2023 to 30 April 2024. On 3 December 2019, the Company changed its name from Symantec (Norway) AS to NortonLifeLock Norway AS.

#### **Accounting principles**

##### **Basis of preparation**

The financial statements have been prepared in compliance with Simplified IFRS (International Financial Reporting Standards) according to the Norwegian Accounting Act § 3-9 with belonging regulations. The regulations implemented follow the IFRS valuation rules, with some exceptions.

##### **Foreign currency translation**

Transactions in foreign currencies are translated into Norwegian Kroner (NOK) at the foreign exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are retranslated into Norwegian Kroner at the foreign exchange rate ruling at that date. Foreign exchange differences arising on translation are recognized in the income statement.

##### **Balance sheet classification**

Assets are classified as current when intended for consumption in the normal operating cycle. Current liabilities consist of payables due within one year. Other balance sheet items are classified as fixed assets and non-current liabilities. Current assets, current and non-current liabilities are recognized at nominal value. Fixed assets are valued at cost, less depreciation and impairment losses.

##### **Tangible fixed assets**

Tangible fixed assets are depreciated over the expected economic life of the asset, normally based on a straight-line depreciation plan. If there is a change in the depreciation plan the effect will be divided up on the remaining depreciation plan ("breakpoint method"). Maintenance is recognized as an expense in the income statement. Tangible fixed assets include a right-of-use asset related to a leased property.

##### **Asset impairment**

Impairment tests are carried out on assets if there is an indication that the carrying amount of an asset exceeds the estimated recoverable amount. The test is performed on the lowest level of cash-generating unit at which independent cash flows can be identified. If the carrying amount is higher than both the fair value less cost to sell and its value in use (net present value of future use/ownership), the asset is written down to the higher of the fair value less cost to sell and its value in use. Previous impairment charges, except write-down of goodwill, are reversed in later periods if the conditions causing the write-down are no longer present.

##### **Financial assets**

Financial assets consist of receivables and cash and bank balances. Financial assets are classified as current assets unless they are held for permanent ownership or use.



## NortonLifeLock Norway AS

### Notes to the financial statements for 1 May 2023 to 30 April 2024 (*continued*)

#### **Debtors**

Trade debtors are recognized on the balance sheet net of provision for bad debts. The bad debts provision is made on an assessment of each individual debtor. Significant financial problems, the likelihood that the customer will become bankrupt or experience financial restructuring and postponements and insufficient payments are considered indicators that trade debtors should be written down.

#### **Taxation**

Taxation expense for the period comprises current and deferred tax recognized in the reporting period. Current tax is the amount of income tax payable in respect of the taxable profit for the current or prior years. Tax is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the period end. Deferred tax arises from timing differences between taxable profits and the income statement as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognized in the financial statements. Deferred tax assets and deferred tax liabilities have been presented net in the balance sheet.

#### **Employee benefits**

##### *Pension*

The Company has a defined contribution plan which provides post-employment benefits to employees. The Company pays fixed contributions into a separate entity and has no legal or constructive obligation to pay further amounts. Obligations for contributions to the defined contribution pension plans are recognized as an expense in the profit and loss account in the periods during which services are rendered by employees.

##### *Share based payment transactions*

The Company has certain share-based payment plans which allow its employees to acquire shares in its ultimate parent undertaking Gen Digital Inc. The grant date fair value of share-based payment awards granted to employees is recognized as an employee expense with a corresponding increase in equity, over the period in which the employees become unconditionally entitled to the awards.

The fair value of restricted stock units (RSU) and performance-based stock unit that does not contain a market condition is measured based on the market value of Gen Digital Inc.'s common stock on the date of grant. The expense is recognized over the service period which is the period that the employee must remain employed to receive the benefit of the award.

The fair value of each performance-based restricted stock unit that contains a market condition is measured using a simulation model, taking into account the share price of Gen Digital Inc. as well as assumptions regarding a number of variables. The amount recognised as an expense is adjusted to reflect the actual number of awards for which the related service and non-market vesting conditions are expected to be met, such that the amount ultimately recognised as an expense is based on the number of awards that do meet the related service and non-market performance conditions at the vesting date. The ESPP has a lookback feature and the fair value of each



## **NortonLifeLock Norway AS**

### **Notes to the financial statements for 1 May 2023 to 30 April 2024 (continued)**

share purchased under the ESPP is determined using a combination of the purchase discount and an option-pricing model.

#### **Revenues**

##### *Sale of services:*

Revenues from services, which are presented net of value added tax, represent the support services provided to other group companies during the year on a cost-plus basis. Revenue is recognised during the period that the services are provided.

#### **Financial risk management**

##### **Financial risk factors**

The Company is exposed to several financial risk factors.

##### *Market risk:*

The Company does not have any quoted investments and hence is not exposed to market risk.

##### *Foreign currency risk:*

Revenues earned are set in Norwegian Kroner.

##### *Price risk:*

The Company's customers are related companies. Price risk is considered low.

##### *Credit risk:*

The Company's exposure to credit risk is represented by the carrying amount of receivables and bank balances. All trade receivables were due from related companies and all of its cash is placed with regulated financial institutions.

##### *Liquidity risk:*

Liquidity risk management always aims to maintain sufficient liquid assets and credit facilities in order to ensure the availability of sufficient financial resources for the Company's operating activities. The Company is financed through related companies and the liquidity risk is considered as low.

##### *Interest rate risk:*

The company does not have external funding. Interest is earned/incurred on intercompany balances outside of business credit terms.

#### **Note 1 – Revenues**

The company has agency agreements relating to sales and marketing and research and development services provided to other group companies. The Company earned revenues under these agreements during the year ended 30 April 2024 of NOK 3,139,728 (2023: NOK 6,613,514).



## NortonLifeLock Norway AS

Notes to the financial statements for 1 May 2023 to 30 April 2024 (continued)

### Note 2 – Payroll expenses

	2024 NOK	2023 NOK
<b>Breakdown of payroll expenses</b>		
Salaries and wages	1,348,026	2,156,691
Social security costs	454,275	536,096
Pension expenses	101,239	135,749
Share based payment	1,262,557	1,043,344
Restructuring costs	-	454,989
Other remuneration	53,448	124,740
<b>Total</b>	<b>3,219,545</b>	<b>4,451,609</b>

The average number of employees during the year ended 30 April 2024 was 1.

### Note 3 - Remuneration to executives

The company has not paid any remuneration to board of directors and general managers.

### Note 4 – Mandatory Occupational Pension

The company is obliged to keep an occupational pension scheme in accordance with the Norwegian Mandatory Occupational Pensions Act and has taken out such a pension scheme for all employees. The defined-contribution scheme is expensed on an ongoing basis and this year the total costs was NOK 101,239.

### Note 5 - Auditor

The audit fee consists of the following elements:

	2024 NOK
Statutory audit	107,000
Tax consultancy services	32,000
Other expenses	2,600
<b>Expensed audit fee (excl. VAT)</b>	<b>141,600</b>



## NortonLifeLock Norway AS

### Notes to the financial statements for 1 May 2023 to 30 April 2024 (continued)

#### Note 6 - Other operating expenses

Other operating expenses consists of the following elements:

	2024 NOK	2023 NOK
Travel expenses	9,845	92,673
Consultants fees and other external fees	369,906	359,028
Office expenses, subscriptions and repairs	(6,275)	5,910
Meetings, training and courses	-	10,511
Other costs	525,328	385,762
<b>Total other operating expenses</b>	<b>898,804</b>	<b>853,884</b>

#### Note 7 – Tax

Tax for the year consists of:

	2024
Ordinary Loss before tax	(524,715)
+/- Permanent differences	1,262,886
+/- Change in temporary differences	679,046
<b>Basis for the tax expense for the year</b>	<b>1,417,217</b>
Tax	311,788
+/- Change in temporary differences	(149,390)
- Others	
<b>Tax expense</b>	<b>162,398</b>
<b>Payable taxes in the balance sheet</b>	<b>(112,563)</b>



## NortonLifeLock Norway AS

### Notes to the financial statements for 1 May 2023 to 30 April 2024 (continued)

#### Note 8 – Tangible fixed assets

	<b>Property &amp; equipment</b>
	<b>NOK</b>
Purchase cost at 1 May 2023	3,164,214
Retirement	(55,987)
Purchase cost at 30 April 2024	3,108,227
Accumulated depreciation at 1 May 2023	3,112,850
Depreciation in the year	51,364
Retirement	(55,987)
Accumulated depreciation at 30 April 2024	3,108,227
Net book value at 30 April 2024	-
Expected useful life	3 - 5 years
Depreciation plan, straight line	20 – 33.33 %

#### Note 9 – Balance and transactions with group companies

	<b>2024</b>	<b>2023</b>
	<b>NOK</b>	<b>NOK</b>
Related party receivables	13,707,460	12,722,041
Related party payables	-	(284,864)
Related party income	3,139,728	6,613,514

Related party receivables are unsecured, interest-free and repayable on demand with the exception of a current amount of NOK 12,171,896 (2023: NOK 12,722,041) bear interest at one month Norwegian Krone bank deposit rate.

Related party payables are unsecured, repayable on demand.



## NortonLifeLock Norway AS

### Notes to the financial statements for 1 May 2023 to 30 April 2024 (continued)

#### Note 10 – Cash and cash equivalents

Cash and cash equivalents include an amount of NOK 80,613 related to monies held in restricted bank accounts.

	2024 NOK	2023 NOK
Cash at bank	503,749	1,722,772
Bank overdraft	(12)	-
	<u>503,737</u>	<u>1,722,772</u>

#### Note 11 – Share capital and shareholder information

The share capital of the Company consists of 6 719 523 shares, with a nominal value per share is NOK 1. The total paid up share capital amounts to NOK 6,719,523.

At 30 April 2024, all shares in the Company were held by the parent company, Avast Switzerland GmbH, with a registered address: Untermuhli 7, 6300 Zug, Switzerland.

#### Note 12 – Equity

	Share capital NOK	Share premium reserve NOK	Other equity NOK	Total NOK
Equity as of 1 May 2023	6,719,523	557,373	4,634,502	11,911,398
Share based compensation for the year	-	-	1,262,558	1,262,558
Net loss for the year	-	-	(687,113)	(687,113)
Equity as of 30 April 2024	6,719,523	557,373	5,209,947	12,270,843

#### Note 13 – Deferred tax

	2024 NOK	2023 NOK	Change NOK
<b>Temporary differences</b>			
Fixed assets	(1,086,701)	(1,400,743)	314,042
Profit and loss account	3,206,455	4,008,069	(801,614)
Accruals	(395,674)	(204,200)	(191,474)
Basis for deferred tax	1,724,080	2,403,126	(679,046)
<b>Deferred tax on the balance sheet 30 April</b>	<u>(379,298)</u>	<u>(528,688)</u>	



## NortonLifeLock Norway AS

### Notes to the financial statements for 1 May 2023 to 30 April 2024 (continued)

#### Note 14 – Financial instruments

##### Assets

	Assets at Amortised cost NOK	Assets at fair value through P&L NOK	Derivatives NOK	Financial fixed assets for sale NOK
Trade receivables and other short-term receivables	13,937,848	-	-	-
Cash and bank deposits	503,749	-	-	-
Total	14,441,597	-	-	-

##### Liabilities

	Liabilities at Amortised cost NOK	Debt at fair value through P&L NOK	Derivatives NOK
Non-current liabilities	156,459	-	-
Trade creditors and other current liabilities	1,418,997	-	-
Total	1,575,456	-	-

All receivables mature within 1 year. There are no liabilities with a maturity in excess of 3 years.

#### Note 15 – Share-based payments

Share-based compensation benefits are awarded to certain employees of the Company under the Restricted Stock Units (RSUs) and Employee Share Purchase Plan (ESPP) of Gen Digital Inc. The RSUs and ESPP were established to provide incentives to employees to remain in the service of Gen Digital Inc. and to better align the interests of the employees with the interests of Gen Digital Inc.'s shareholders, thereby maintaining and enhancing the long-term performance and profitability of Gen Digital Inc.

##### Restricted stock units (RSUs)

During the year, RSUs are granted to employees as part of the Company's regular annual equity compensation review program. RSUs are stock awards granted to employees that entitle them to receive freely tradeable common stock of the ultimate parent company upon vesting. RSUs generally vest over a three-year period. The grant date fair value of RSUs is USD 19.30.



## NortonLifeLock Norway AS

### Notes to the financial statements for 1 May 2023 to 30 April 2024 (continued)

The following table illustrates the number of RSUs and movements during the year:

	2024	2023
	Number of RSUs	Number of RSUs
Outstanding at beginning of the year	5,324	11,370
Granted during the year	8,981	1,477
Forfeited during the year	-	(1,936)
Released during the year	(2,540)	(5,514)
Transferred during the year	-	(73)
	<hr/>	<hr/>
Outstanding at end of the year	11,765	5,324

### Employee Stock Purchase Plan ("ESPP")

The ESPP provides an opportunity to employees of the Company to purchase ordinary shares of Gen Digital Inc. at a discount through payroll contributions. The purchase price discount is 15% of the lower of either the fair market value at the beginning of the offering period or the fair market value on the purchase date over the offering period. The difference between the amount paid by the employee and the cost of the share purchase is borne by the Company.

### Note 16 – Subsequent events

No significant events have occurred after the balance sheet date.



Skatteetaten

Vår dato 19.11.2018	Din dato 12.10.2018	Saksbehandler Henning Stokke
800 80 000 Skatteetaten.no	Din referanse Lars Helland	Telefon 800 80 000
Org.nr 996250318	Vår referanse 2018/1055977	Postadresse Postboks 9200 Grønland 0134 Oslo

ERNST & YOUNG AS  
Postboks 8015  
4068 STAVANGER

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Symantec (Norge) AS, org.nr. 998 527 791

Vi viser til deres brev av 12. oktober 2018 hvor dere søker om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Symantec (Norge) AS, org.nr. 998 527 791.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Symantec (Norge) AS, org.nr. 998 527 791, dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd.

Dispensasjonen forutsetter at det benyttes engelsk språk ved utarbeidelsen av årsregnskapet og årsberetningen, og at øvrige opplysninger som vedtaket baserer seg på, heller ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

### Bakgrunn

Fra søknaden gjengis:

*Symantec (Norway) AS (org.nr. 998 527 791) er et norsk aksjeselskap og driver virksomhet knyttet til import, eksport, utvikling og salg av program- og maskinvare, og dertil hørende konsulenttjenester.*

*Selskapets arbeidsspråk er engelsk og selskapet er eid av et utenlandsk selskap. Styremedlemmer i selskapet kan ikke norsk noe som gjør at regnskapet bør utarbeides på engelsk. Både arbeidsspråket til selskapet og bransjespråket der selskapet opererer er engelsk, derfor fremstår kravet i regnskapsloven § 3-4 om utarbeidelse av årsregnskap og årsberetning på norsk som lite anvendelig for selskapet. I tillegg til at det er ressurskrevende, fører av og til tvil om oversettelse og uoverensstemmelser mellom engelsk og norsk versjon til unødvendige misforståelser.*

*Ettersom selskapets arbeidsspråk er engelsk vil alle ansatte forstå regnskapet og årsberetningen selv om disse dokumentene i fremtiden blir utarbeidet i sin endelige form på engelsk. Det samme vil være tilfelle for selskapets kunder og kreditorer. Ettersom engelsk også er bransjespråket innen sektorene de opererer i, kan vi heller ikke se at andre, mer tilfeldige regnskapsbrukere skulle ha noe behov for at regnskapet utarbeides på norsk. Selskapet mener derfor at alle brukere av regnskapet i sum vil være tjent med at regnskapet kun utarbeides på engelsk.*

En norsk utarbeidelse av årsregnskap og årsberetning vil kun ha til formål å tilfredsstille regnskapslovens språkkrav.



## Skattedirektoratets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal årsregnskapet og årsberetningen være på norsk. Departementet kan ved forskrift eller 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 m.v., 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 Skattedirektoratets 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.

Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at selskapet er eid av et utenlandsk selskap. Eierkretsen er begrenset, og flere av styremedlemmene er utenlandske. I tillegg er selskapets virksomhet utpreget internasjonal, og arbeidsspråk er engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Inger Helene Iversen  
seniorrådgiver  
Rettsavdelingen, foretaksskatt  
Skattedirektoratet

Henning Stokke

*Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.*