



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 925 270 210  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: TSS NORWAY AS  
Forretningsadresse: Janaflaten 10  
5179 GODVIK

### Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

### 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: Andre Drønen  
Dato for fastsettelse av årsregnskapet: 08.06.2023

### 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, 26.07.2024



### Resultatregnskap

Beløp i: NOK	Note	2022	2021
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue	2	220 485 394	60 926 092
<b>Sum inntekter</b>		<b>220 485 394</b>	<b>60 926 092</b>
<b>Kostnader</b>			
Raw materials and consumables used		184 580 264	48 288 751
Employee benefits expense	3	16 974 043	14 295 759
Depreciation and amortisation expenses	6	3 660 648	3 316 200
Other expenses	3	7 732 857	4 348 244
<b>Sum kostnader</b>		<b>212 947 811</b>	<b>70 248 953</b>
<b>Driftsresultat</b>		<b>7 537 582</b>	<b>-9 322 861</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		114 659	817
Other financial income	4	5 147 691	633 936
<b>Sum finansinntekter</b>		<b>5 262 350</b>	<b>634 752</b>
Rentekostnad til foretak i samme konsern	4	74 968	127 139
Annen rentekostnad	4	1 743 860	830 251
Other financial expenses	4	6 613 575	960 659
<b>Sum finanskostnader</b>		<b>8 432 403</b>	<b>1 918 049</b>
<b>Netto finans</b>		<b>-3 170 053</b>	<b>-1 283 296</b>
<b>Ordinært resultat før skattekostnad</b>		<b>4 367 530</b>	<b>-10 606 158</b>
Income tax expense	5	994 444	103 496
<b>Ordinært resultat etter skattekostnad</b>		<b>3 373 086</b>	<b>-10 709 654</b>
<b>Årsresultat</b>		<b>3 373 086</b>	<b>-10 709 654</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>3 373 086</b>	<b>-10 709 654</b>
<b>Totalresultat</b>		<b>3 373 086</b>	<b>-10 709 654</b>



## Resultatregnskap

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>Overføringer og disponeringer</b>			
Udekket tap	11	3 373 086	-10 709 654
Other equity	11		
<b>Sum overføringer og disponeringer</b>		<b>3 373 086</b>	<b>-10 709 654</b>



## Balanse

Beløp i: NOK	Note	2022	2021
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	5	572 870	1 567 314
Goodwill	6	2 926 935	2 926 935
<b>Sum immaterielle eiendeler</b>		<b>3 499 805</b>	<b>4 494 249</b>
<b>Varige driftsmidler</b>			
Buildings and land	6	19 180	24 660
Right of Use Assets	6	11 121 449	14 688 226
Equipment and other movables	6	230 019	148 059
<b>Sum varige driftsmidler</b>		<b>11 370 648</b>	<b>14 860 945</b>
<b>Sum anleggsmidler</b>		<b>14 870 453</b>	<b>19 355 194</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Sum varer</b>	7	<b>37 344 077</b>	<b>13 840 413</b>
<b>Fordringer</b>			
Accounts receivables	9	43 334 845	23 042 636
Other short-term receivables	9	758 751	1 073 429
Konsernfordringer	8	728 739	
<b>Sum fordringer</b>		<b>44 822 336</b>	<b>24 116 065</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents	10	5 740 072	1 816 100
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>5 740 072</b>	<b>1 816 100</b>
<b>Sum omløpsmidler</b>		<b>87 906 484</b>	<b>39 772 578</b>
<b>SUM EIENDELER</b>		<b>102 776 938</b>	<b>59 127 773</b>

## BALANSE - EGENKAPITAL OG GJELD



### Balanse

Beløp i: NOK	Note	2022	2021
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	11, 12	200 000	200 000
Overkurs	11	22 813 938	22 813 938
<b>Sum innskutt egenkapital</b>		<b>23 013 938</b>	<b>23 013 938</b>
<b>Opptjent egenkapital</b>			
Other equity	11		
Udekket tap	11	13 300 523	16 673 609
<b>Sum opptjent egenkapital</b>		<b>-13 300 523</b>	<b>-16 673 609</b>
<b>Sum egenkapital</b>		<b>9 713 415</b>	<b>6 340 329</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	5		
<b>Annen langsiktig gjeld</b>			
Ansvarlig lånekapital	6	8 037 430	11 571 041
<b>Sum annen langsiktig gjeld</b>		<b>8 037 430</b>	<b>11 571 041</b>
<b>Sum langsiktig gjeld</b>		<b>8 037 430</b>	<b>11 571 041</b>
<b>Kortsiktig gjeld</b>			
Konvertible lån	6	3 533 611	3 393 115
Liabilities to financial institutions	10	14 452 418	12 439 491
Leverandørgjeld		16 234 246	4 176 419
Accounts payable group	8	14 659 191	7 327 870
Public duties payable		10 186 518	3 693 335
Kortsiktig konserngjeld	8	5 057 278	5 278 655
Other current liabilities		20 902 831	4 907 517
<b>Sum kortsiktig gjeld</b>		<b>85 026 092</b>	<b>41 216 402</b>
<b>Sum gjeld</b>		<b>93 063 522</b>	<b>52 787 443</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>102 776 938</b>	<b>59 127 773</b>



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 532135

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Organisasjonsform: Aksjeselskap  
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Regler for små foretak benyttet: Ja  
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årsregnskapet til selskapet: Forenklet IFRS

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Brønnøysundregistrene, 01.07.2023



Organisasjonsnr: 925 270 210  
TSS NORWAY AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue	2	220 485 394	60 926 092
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Organisasjonsnr: 925 270 210  
TSS NORWAY AS

## BALANSE

**Beløp i: NOK** **Note** **2022** **2021**

### BALANSE - EIENDELER

#### Anleggsmidler

##### Immaterielle eiendeler

Utsatt skattefordel	5	572 870	1 567 314
Goodwill	6	2 926 935	2 926 935
<b>Sum immaterielle eiendeler</b>		<b>3 499 805</b>	<b>4 494 249</b>

##### Varige driftsmidler

Buildings and land	6	19 180	24 660
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<b>Sum varige driftsmidler</b>		<b>11 370 648</b>	<b>14 860 945</b>

##### Sum anleggsmidler

		<b>14 870 453</b>	<b>19 355 194</b>
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#### Omløpsmidler

##### Varer

Sum varer	7	37 344 077	13 840 413
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##### Fordringer

Accounts receivables	9	43 334 845	23 042 636
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<b>Sum fordringer</b>		<b>44 822 336</b>	<b>24 116 065</b>

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##### Sum omløpsmidler

		<b>87 906 484</b>	<b>39 772 578</b>
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##### SUM EIENDELER

		<b>102 776 938</b>	<b>59 127 773</b>
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### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

##### Innskutt egenkapital

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##### Opptjent egenkapital

Other equity	11		
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Udekket tap	11	13 300 523	16 673 609
<b>Sum opptjent egenkapital</b>		<b>-13 300 523</b>	<b>-16 673 609</b>
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Organisasjonsnr: 925 270 210  
TSS NORWAY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

## Note

Antall årsverk i regnskapsåret  
15.00

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

## 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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KPMG AS  
Forusparken 2  
P.O. Box 57  
N-4064 Stavanger

Telephone +47 45 40 40 63  
Internet www.kpmg.no  
Enterprise 935 174 627 MVA

To the General Meeting of TSS Norway AS

## Independent Auditor's Report

### Opinion

We have audited the financial statements of TSS Norway AS (the Company), which comprise the balance sheet as at 31 December 2022, the income statement, statement of 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 31 December 2022, 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 the Board of Directors and the Managing Director for the Financial Statements

The Board of Directors and the Managing Director (management) are 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

#### Offices in:

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Statsautoriserte revisorer - medlemmer av Den norske Revisorforening

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

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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 Board of Directors 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.

Stavanger, 9 June 2023  
KPMG AS

Eirik Braut  
*State Authorised Public Accountant*  
(This document is signed electronically)

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# PENNEO

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"Med min signatur bekrefter jeg alle datoer og innholdet i dette dokument."

## Eirik Braut

Partner

På vegne av: KPMG AS

Serienummer: 9578-5994-4-2474705

IP: 80.232.xxx.xxx

2023-06-09 12:13:49 UTC



## Eirik Braut

Statsautorisert revisor

På vegne av: KPMG AS

Serienummer: 9578-5994-4-2474705

IP: 80.232.xxx.xxx

2023-06-09 12:13:49 UTC



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# Annual Report 2022

## TSS Norway AS

Revenue statement  
Balance sheet  
Notes to the Accounts

Org.no.: 925 270 210

Pemneo document key: Y1W1G-GYSKN-SXSU6-XDOEF-3LXC-71008



## REVENUE STATEMENT

### TSS NORWAY AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2022	2021
Revenue	2	220 485 394	60 926 092
<b>Total income</b>		<b>220 485 394</b>	<b>60 926 092</b>
Raw materials and consumables used		184 580 264	48 288 751
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<b>Operating profit</b>		<b>7 537 582</b>	<b>-9 322 861</b>
<b>FINANCIAL INCOME AND EXPENSES</b>			
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Other financial income	4	5 147 691	633 936
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Other interest expenses	4	1 743 860	830 251
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<b>Net profit after tax</b>		<b>3 373 086</b>	<b>-10 709 654</b>
<b>Net profit or loss</b>		<b>3 373 086</b>	<b>-10 709 654</b>
Other comprehensive income		0	0
<b>Total comprehensive income</b>		<b>3 373 086</b>	<b>-10 709 654</b>
<b>ATTRIBUTABLE TO</b>			
Uncovered loss	11	3 373 086	-10 709 654
<b>Total</b>		<b>3 373 086</b>	<b>-10 709 654</b>

TSS NORWAY AS

SIDE 2

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### BALANCE SHEET

#### TSS NORWAY AS

ASSETS	Note	2022	2021
<b>NON-CURRENT ASSETS</b>			
<b>INTANGIBLE ASSETS</b>			
Deferred tax assets	5	572 870	1 567 314
Goodwill	6	2 926 935	2 926 935
<b>Total intangible assets</b>		<b>3 499 805</b>	<b>4 494 249</b>
<b>PROPERTY, PLANT AND EQUIPMENT</b>			
Buildings and land	6	19 180	24 660
Right of Use Assets	6	11 121 449	14 688 226
Equipment and other movables	6	230 019	148 059
<b>Total property, plant and equipment</b>		<b>11 370 648</b>	<b>14 860 945</b>
<b>NON-CURRENT FINANCIAL ASSETS</b>			
<b>Total non-current assets</b>		<b>14 870 453</b>	<b>19 355 194</b>
<b>CURRENT ASSETS</b>			
Inventories	7	37 344 077	13 840 413
<b>DEBTORS</b>			
Accounts receivables	9	43 334 845	23 042 636
Other short-term receivables	9	758 751	1 073 429
Receivables from group companies	8	728 739	0
<b>Total receivables</b>		<b>44 822 336</b>	<b>24 116 065</b>
<b>INVESTMENTS</b>			
Cash and cash equivalents	10	5 740 072	1 816 100
<b>Total current assets</b>		<b>87 906 484</b>	<b>39 772 578</b>
<b>Total assets</b>		<b>102 776 938</b>	<b>59 127 773</b>

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### BALANCE SHEET

TSS NORWAY AS

EQUITY AND LIABILITIES	Note	2022	2021
<b>EQUITY</b>			
<b>PAID-IN CAPITAL</b>			
Share capital	11, 12	200 000	200 000
Share premium reserve	11	22 813 938	22 813 938
<b>Total paid-up equity</b>		<b>23 013 938</b>	<b>23 013 938</b>
<b>RETAINED EARNINGS</b>			
Uncovered loss	11	-13 300 523	-16 673 609
<b>Total retained earnings</b>		<b>-13 300 523</b>	<b>-16 673 609</b>
<b>Total equity</b>		<b>9 713 415</b>	<b>6 340 329</b>
<b>LIABILITIES</b>			
<b>PROVISIONS</b>			
<b>OTHER NON-CURRENT LIABILITIES</b>			
Lease Liabilities	6	8 037 430	11 571 041
<b>Total non-current liabilities</b>		<b>8 037 430</b>	<b>11 571 041</b>
<b>CURRENT LIABILITIES</b>			
Lease Liabilities	6	3 533 611	3 393 115
Liabilities to financial institutions	10	14 452 418	12 439 491
Trade payables		16 234 246	4 176 419
Accounts payable group	8	14 659 191	7 327 870
Public duties payable		10 186 518	3 693 335
Liabilities to group companies	8	5 057 278	5 278 655
Other current liabilities		20 902 831	4 907 517
<b>Total current liabilities</b>		<b>85 026 092</b>	<b>41 216 402</b>
<b>Total liabilities</b>		<b>93 063 522</b>	<b>52 787 443</b>
<b>Total equity and liabilities</b>		<b>102 776 938</b>	<b>59 127 773</b>

TSS NORWAY AS

PAGE 4

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**BALANCE SHEET**

**TSS NORWAY AS**

07.06.2023

The board of TSS Norway AS

Jesus Esmoris Esmoris  
chairman of the board

Miguel Gomez Lacabex  
member of the board

Andre Drønen  
member of the board/General Manager

Eimund Sletten  
member of the board

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## Cash flow statement

Currency: NOK	Note	2022	2021
<b>Cash flows from operational activities</b>			
Result before tax expense	11	4 367 530	-10 606 158
Taxes paid in the period	5	0	0
Depreciation	6	3 660 648	3 316 200
Change in inventories	7	-23 503 664	-13 796 501
Change in trade receivables	9	-20 292 209	-21 846 323
Change in trade payables	8	17 874 642	11 174 803
Change in other accruals, incl net agio and other		19 974 448	418 822
<b>Net cash flows from operational activities</b>		<b>2 081 395</b>	<b>-31 339 157</b>
<b>Cash flows from investing activities</b>			
Proceeds from sale of property, plant and equipment		0	0
Purchase/manufacturing of property, plant and equipment/intangible assets		0	0
Purchase of shares and other financial assets		0	0
Purchase of property, plant and equipment	6	-170 351	0
<b>Net cash flows from investing activities</b>		<b>-170 351</b>	<b>0</b>
<b>Cash flows from financing activities</b>			
Raising of interest bearing debt (net)		0	0
Payment of equity capital	11	0	7 983 938
Change in credit facilities to financial institutions	10	2 012 927	12 439 491
<b>Net cash flows from financing activities</b>		<b>2 012 927</b>	<b>20 423 429</b>
Net change in cash and cash equivalents	10	3 923 971	-10 915 728
Cash and cash equivalents at the beginning of the period	10	1 816 100	12 731 830
<b>Cash and cash equivalents at the end of the period</b>		<b>5 740 071</b>	<b>1 816 102</b>

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## Note 1 Accounting Principles

The financial statements of TSS Norway AS are prepared in accordance with simplified IFRS pursuant to the Norwegian Accounting Act §3-9 and regulations regarding simplified application of IFRS issued by the Norwegian Ministry of Finance on 3 November 2014. The company changed from NGAAP to simplified IFRS in 2022 and comparative figures from 2021 have been restated according to simplified IFRS. The presentation currency of TSS Norway AS is Norske kroner (NOK), consistent with the presentation currency and with the company's functional currency.

### Operating revenue

Revenue from contracts with customers is recognised upon satisfaction of the performance obligations for the transfer of goods and services in each such contract. The revenue amounts that are recognised reflect the consideration to which TSS Norway AS expects to be entitled in exchange for those goods and services.

### Balance sheet classification

Assets and liabilities in the statement of financial position are presented based on a current/noncurrent classification. An asset is current when it is:

- Expected to be realised or intended to be sold or consumed in the normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period

Or

- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in the normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period

Or

- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities as non-current.

Fixed assets are valued by the cost of acquisition. Fixed assets with limited economic life are depreciated by a reasonable depreciation schedule. In the case of impairment the asset will be written down to the fair value amount. The impairment shall be reversed if there reason for the original impairment is no longer present.

Current assets are generally valued at lower of acquisition cost and fair value. In some instances, like inventory, at lower of cost and net realizable value.

### Property, plant and equipment

Property, plant and equipment is capitalized and depreciated over the estimated useful economic life. Direct maintenance costs are expensed as incurred, whereas improvements and upgrading are assigned to the acquisition cost and depreciated along with the asset. If carrying value of a noncurrent asset exceeds the estimated recoverable amount, the asset is written down to the recoverable amount. The recoverable amount is the greater of the fair value less cost to sell, and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value.

### Leases

At the inception of the contract the Company assesses whether a contract is or contains a lease. The Company recognizes a right-of-use asset and a corresponding lease liability with respect to all lease



agreements in which it is the lessee, except for short-term leases (defined as leases with a lease term of 12 months or less) and leases of low value assets. For these leases, the Company recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed.

#### **Lease liabilities**

The lease liability is initially measured at the net present value of the lease payments payable at the commencement date of the lease. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is the case for the Company's leases, the lessee's incremental borrowing rate is used, being the rate that the lessee would have to pay to borrow the funds necessary to obtain an asset of similar value in a similar economic environment with similar terms, security and conditions.

#### **Right-of-use assets**

The right-of-use assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement of the lease and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses, if any.

Whenever the Company incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IAS 37 "Provisions, contingent liabilities and contingent assets". The costs are included in the related right of use asset

Right-of-use assets are depreciated over the shorter period of the lease term or the economic useful life of the underlying asset. If a lease transfers ownership of the underlying asset to the Company or the cost of the right-of-use asset reflects that the Company expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset.

#### **Inventories**

Inventories are valued at the lower of cost after FIFO-method and market value (fair value less cost to sell).

#### **Trade receivables**

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the company's business model for managing them. A receivable is recognised if an amount of consideration that is unconditional is due from the customer.

The company uses a provision matrix to calculate expected losses for trade receivables and contract assets. The provision rates are based on days past due.

#### **Taxes**

##### **Current income tax**

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted at the reporting date in the countries where the company operates and generates taxable income.

##### **Deferred tax**

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that



it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised.

#### **Foreign currency**

Monetary items in foreign currency are valued at the exchange rate at the end of the financial year. Transactions in foreign currency are translated at the rate applicable on the transaction date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined.

#### **Pensions**

The net pension cost consists of the year's premium payments

#### **Purchase price allocation**

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred, which is measured at acquisition date fair value, and the amount of any non-controlling interests in the acquiree.

Acquisition cost is assigned to all identified financial, tangible and intangible assets. Intangible assets include order backlog and customer relation. Any excess value is presented as goodwill. Deferred tax is calculated on the basis of this excess value, where value comes from fair values in the purchase price allocation.

#### **Intangible assets**

Intangible assets acquired are booked at fair value at acquisition date. The value is amortized over its economic life.

#### **Goodwill**

Acquired goodwill is presented as the difference between the purchase price and net identifiable assets. Goodwill is not depreciated but is tested for impairment yearly or when impairment triggers are present.

#### **Cash flow**

Cash flow are presented under the indirect method



## Note 2 Sales income

	2022	2021
<b>By business area</b>		
Brownfield	142 019 715	39 527 683
Greenfield	74 461 467	18 378 483
Special items	3 856 652	830 364
Store	0	20 567
Marine	0	65 146
Tubing	0	279 343
Other	147 560	1 824 506
<b>Total</b>	<b>220 485 394</b>	<b>60 926 092</b>
<b>Geographic breakdown</b>		
Norway	203 862 333	54 750 556
UK	5 850 920	3 343 644
Angola	7 187 436	0
Other	3 584 705	2 831 892
<b>Total</b>	<b>220 485 394</b>	<b>60 926 092</b>

## Note 3 Payroll, expense, number of employees, remuneration, employee loans etc.

Payroll expense:	2022	2021
Salaries	13 702 269	11 854 851
Payroll tax	1 914 212	1 742 553
Pension costs	837 732	553 954
Other benefits	519 829	144 401
<b>Sum</b>	<b>16 974 043</b>	<b>14 295 759</b>

**Number of employees** 16

The company is obligated by law to follow the Act on mandatory occupational pensions. The company's pension scheme meets the requirements of this law.

Payroll expense:	CEO	Board
Salaries	1 452 499	0
Other benefits	77 672	0

Auditors fee:	2022
Statutory audit	267 100
Other assistance	89 635
<b>Total (ex. VAT)</b>	<b>356 735</b>

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## Note 4 Foreign Currency and other financials

	<b>2022</b>	<b>2021</b>
FX gains booked	5 147 691	626 790
FX loss booked	-6 613 575	-915 397
<b>Net FX gain (+) / loss (-)</b>	<b>-1 465 884</b>	<b>-288 607</b>

In addition to FX loss, the company has interest expenses in relation to leasing of 603 461 NOK and interest expense to financial institutions of 535 540 NOK. Total interest expenses til group companies was 74 968 NOK.



## Note 5 Tax

<b>This year's tax expense</b>	<b>2022</b>	<b>2021</b>
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	994 444	103 496
<b>Tax expense on ordinary profit/loss</b>	<b>994 444</b>	<b>103 496</b>
Taxable income:		
Ordinary result before tax	4 367 530	-10 606 158
Permanent differences	152 667	53 459
Changes in temporary differences	-197 192	-730 305
Allocation of loss carried forward	-4 323 006	0
<b>Taxable income</b>	<b>0</b>	<b>-11 283 004</b>
Payable tax in the balance:		
Payable tax on this year's result	0	0
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>
Calculation of effective tax rate		
Profit before tax	4 367 530	-10 606 158
Calculated tax on profit before tax	960 857	-2 333 355
Tax effect of permanent differences	33 587	11 761
<b>Total</b>	<b>994 443</b>	<b>-2 321 594</b>
Effective tax rate	22,8 %	21,9 %

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	<b>2022</b>	<b>2021</b>	<b>Difference</b>
Tangible assets	1 467 365	1 096 511	-370 853
Lease agreements brought to the balance	-449 592	-275 930	173 662
<b>Total</b>	<b>1 017 773</b>	<b>820 581</b>	<b>-197 191</b>
Accumulated loss to be brought forward	-14 644 866	-18 967 872	-4 323 006
Not included in the deferred tax calculation	11 023 137	11 023 137	0
<b>Basis for deferred tax assets</b>	<b>-2 603 957</b>	<b>-7 124 154</b>	<b>-4 520 197</b>
<b>Deferred tax assets (22 %)</b>	<b>-572 870</b>	<b>-1 567 314</b>	<b>-994 443</b>

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## Note 6 Fixed assets

2022	Tangible assets	RoU Asset	Total
Opening Balance 01.01 2022	172 719	14 688 226	14 860 945
Additions	170 351	0	170 351
Disposals	0	0	0
<b>Accumulated cost as of 31.12</b>	<b>343 070</b>	<b>14 688 226</b>	<b>15 031 296</b>

Accumulated depreciations as of 31.12	174 520	6 802 328	6 976 848
<b>Carrying amount as of 31.12</b>	<b>249 199</b>	<b>11 121 449</b>	<b>11 370 648</b>

Annual depreciation	93 871	3 566 777	3 660 648
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Economic life		5 years	5 years
Depreciation plan		Straight line	Straight line

### Lease obligations:

	2022	2021
Within 1 year	3 533 611	3 393 115
2-3 years	7 303 258	7 103 841
After 3 years	734 173	4 467 200
<b>Total</b>	<b>11 571 042</b>	<b>14 964 156</b>

Goodwill	2022	2021
Opening Balance	2 926 935	2 926 935
Additions	0	0
Disposals	0	0
<b>Accumulated cost as of 31.12</b>	<b>2 926 935</b>	<b>2 926 935</b>

The Company assesses at each reporting date whether there is an indication that the intangible assets may be impaired. If any indication exists, or when annual impairments testing for an asset is required, the company estimates the assets recoverable amount. An assets recoverable amount is the higher of an asset or cash generating units fair value less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or companies of assets. Where the carrying amount of an assets of CGU exceeds its recoverable amount, the asset is consider impaired and is written down to its recoverable amount.



## Note 7 Inventory

	2022	2021
Stock of purchased goods	37 344 077	13 840 413
<b>Total</b>	<b>37 344 077</b>	<b>13 840 413</b>

## Note 8 Inter-company items between companies in the same group

	2022	2021
<b>Receivables</b>		
Trade receivables within the group	728 739	0
<b>Total</b>	<b>728 739</b>	<b>0</b>
<b>Liabilities</b>		
Trade payables suppliers within the group	14 659 191	7 327 870
Other short-term liabilities within the group	5 057 278	5 278 655
<b>Total</b>	<b>19 716 468</b>	<b>12 606 525</b>

All transactions are made as part of the company's ordinary business and at arm's length principle. TSS Norway AS has a short-term loan from parent company on 5 057 278 NOK Company which expires 31.12.2023

## Note 9 Receivables

The company has no receivables due later than 1 year nor any debt due later than 5 years.

Accounts receivable	2022	2021
Accounts receivable	43 334 845	23 042 634
Provision bad debt	0	0
<b>Total</b>	<b>43 334 845</b>	<b>23 042 634</b>

Other short term receivables mainly consist of accrued not invoiced.

## Note 10 Cash and cash equivalents

The company has restricted cash exclusively for payment of advance employees tax payments on 660 943 NOK as of 31.12.2022

Used overdraft on credit facilities are as of 31.12.2022 14 452 418 NOK. The company's total credit facilities is 15 000 000 NOK.



## Note 11 Equity

	Share capital	Share Premium	Uncovered loss	Total
Equity 01/01/2022	200 000	22 813 938	-16 673 609	6 340 329
(+/-) Periods profits	0	0	3 373 086	3 373 086
<b>Equity 31/12/2022</b>	<b>200 000</b>	<b>22 813 938</b>	<b>-13 300 523</b>	<b>9 713 415</b>

## Note 12 Shareholders

### THE SHARE CAPITAL IN TSS NORWAY AS OF 31/12/2022 CONSISTS OF:

Share capital consist of 100 000 shares at NOK 2 per share. Voting rights are the same for all shares.

Shareholders as of 31.12:	Ordinary	Share
Tubacex Advanced Solutions SL	100 000	100 %
<b>Total</b>	<b>100 000</b>	<b>100 %</b>

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### Eimund Sletten

Styremedlem

Serienummer: 9578-5995-4-232243

IP: 212.33.xxx.xxx

2023-06-08 11:49:55 UTC



### Andre Drønen

Daglig leder

Serienummer: 9578-5993-4-2114624

IP: 88.89.xxx.xxx

2023-06-08 13:47:41 UTC



### Andre Drønen

Styremedlem

Serienummer: 9578-5993-4-2114624

IP: 88.89.xxx.xxx

2023-06-08 13:47:41 UTC



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Skatteetaten

Vår dato  
30.11.2022

Din/Deres dato  
24.11.2022

Saksbehandler  
Lars Waalorp

800 80 000  
Skatteetaten.no

Din/Deres referanse  
AR516783339

Telefon  
90833418

Org.nr  
974761076

Vår referanse  
2022/6045789

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0134 OSLO

TSS NORWAY AS  
Janaflyten 10  
5179 GODVIK

Att. Bjarte Oftedal, KPMG AS

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for TSS Norway AS, org.nr. 925 270 210

Vi viser til deres brev av 24. november 2022 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for TSS Norway AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering TSS Norway AS 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

TSS Norway AS er eid av et utenlandsk selskap og er en del av et internasjonalt konsern. Selskapet har som formål:

«Salg av rør, rørdeler og utstyr til landbasert industri, skipsindustri og olje & gass markedet, nasjonalt og internasjonalt samt deltagelse i andre selskaper med beslektet virksomhet.»

Styrelederen og et av styremedlemmene i selskapet er utenlandske.

### Skattekontorets vurdering

Etter 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 selskapet er direkte eid av et utenlandsk selskap og er en del av et internasjonalt konsern. Videre er det vektlagt at selskapet driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp  
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Brukerdialog, brukerkontakt  
Skatteetaten

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