



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 996 633 918
Organisasjonsform: Aksjeselskap
Foretaksnavn: THE QT COMPANY AS
Forretningsadresse: Sandakerveien 116
0484 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

Konsern

Morselskap i konsern: 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: Mika Tapio Pälsi
Dato for fastsettelse av årsregnskapet: 04.07.2024

Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

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, 08.07.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Revenue	1	79 818 197	107 348 051
Sum inntekter		79 818 197	107 348 051
Kostnader			
Employee benefits expense	2, 3	63 701 589	91 886 687
Depreciation and amortisation expenses	4	276 024	192 271
Other expenses	3	8 242 287	8 523 201
Sum kostnader		72 219 899	100 602 159
Driftsresultat		7 598 298	6 745 892
Finansinntekter og finanskostnader			
Other financial income		371	8 019
Sum finansinntekter		371	8 019
Annen rentekostnad		47 871	32 571
Other financial expenses		-9 716	20 724
Sum finanskostnader		38 155	53 295
Netto finans		-37 784	-45 276
Ordinært resultat før skattekostnad		7 560 514	6 700 616
Income tax expense	5	1 666 253	1 474 135
Ordinært resultat etter skattekostnad		5 894 261	5 226 481
Årsresultat	6	5 894 261	5 226 481
Årsresultat etter minoritetsinteresser		5 894 261	5 226 481
Totalresultat		5 894 261	5 226 481
Overføringer og disponeringer			
Other equity		5 894 261	5 226 481
Sum overføringer og disponeringer		5 894 261	5 226 481



Resultatregnskap

Beløp i: NOK	Note	2023	2022
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Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	5	41 719	47 319
Sum immaterielle eiendeler		41 719	47 319
Varige driftsmidler			
Fixtures and fittings, tools, office machinery and equipment	4	718 075	362 349
Sum varige driftsmidler		718 075	362 349
Finansielle anleggsmidler			
Lån til foretak i samme konsern	7		
Sum anleggsmidler		759 793	409 667
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	7	54 514 334	51 738 576
Other short-term receivables	7	2 511 369	2 583 353
Sum fordringer	7	57 025 703	54 321 929
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	8	2 653 962	2 225 258
Sum bankinnskudd, kontanter og lignende		2 653 962	2 225 258
Sum omløpsmidler		59 679 665	56 547 188
SUM EIENDELER		60 439 458	56 956 855

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital



Balanse

Beløp i: NOK	Note	2023	2022
Share capital	6, 9	100 000	100 000
Beholdning av egne aksjer	9		
Sum innskutt egenkapital		100 000	100 000
Opptjent egenkapital			
Reserve for valuation variances	6		
Other equity	6, 10	44 792 419	38 898 158
Udekket tap	6		
Sum opptjent egenkapital		44 792 419	38 898 158
Sum egenkapital		44 892 419	38 998 158
Gjeld			
Langsiktig gjeld			
Utsatt skatt	5		
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	7		
Other non-current liabilities	7		
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	7	1 777 186	1 656 961
Tax payable	5	1 660 653	1 470 377
Other current liabilities	7	12 109 200	14 831 359
Sum kortsiktig gjeld	7	15 547 039	17 958 697
Sum gjeld		15 547 039	17 958 697
SUM EGENKAPITAL OG GJELD		60 439 458	56 956 855



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 656246

Enheten

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Organisasjonsform: Aksjeselskap
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Benyttet ved utarbeidelsen av
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Mika Tapio Pälvi
Dato for fastsettelse av årsregnskapet: 04.07.2024

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja
Ekstern autorisert regnskapsfører har i
løpet av regnskapsåret bistått ved den
løpende regnskapsføringen eller utført
andre tjenester for selskapet enn å
utarbeide årsregnskapet: Ja

Grunnlag for avgivelse

År 2023: Årsregnskap er elektronisk innlevert.
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023.

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, 22.07.2024



Organisasjonsnr: 996 633 918
THE QT COMPANY AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Inntekter			
Revenue	1	79 818 197	107 348 051
Sum inntekter		79 818 197	107 348 051
Kostnader			
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Totalresultat		5 894 261	5 226 481
Overføringer og disponeringer			
Other equity		5 894 261	5 226 481
Sum overføringer og disponeringer		5 894 261	5 226 481



Organisasjonsnr: 996 633 918
THE QT COMPANY AS

BALANSE

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
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Immaterielle eiendeler			
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Fordringer			
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SUM EIENDELER		60 439 458	56 956 855
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6, 9	100 000	100 000
Beholdning av egne aksjer	9		
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Reserve for valuation variances	6		



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Gjeld			
Langsiktig gjeld			
Utsatt skatt	5		
Annen langsiktig gjeld			
Gjeld til			
kredittinstitusjoner	7		
Other non-current liabilities	7		
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	7	1 777 186	1 656 961
Tax payable	5	1 660 653	1 470 377
Other current liabilities	7	12 109 200	14 831 359
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Sum gjeld		15 547 039	17 958 697
SUM EGENKAPITAL OG GJELD		60 439 458	56 956 855



Organisasjonsnr: 996 633 918
THE QT COMPANY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
62.00

<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>
-----------------------------------------------	--------------	------------------

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

<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
Quadrum – Vestre Standgate 67
N-4612 Kristiansand

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

To the General Meeting of The QT Company AS

Independent Auditor's Report

Opinion

We have audited the financial statements of The QT Company AS (the Company), which comprise the balance sheet as at 31 December 2023, the income statement and cash flow statement 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 2023, and its financial performance and its cash flows 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 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.

Other Information

The Board of Directors (management) is responsible for the information in the Board of Directors' report. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

In connection with our audit of the financial statements, our responsibility is to read the Board of Directors' report. The purpose is to consider if there is material inconsistency between the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or whether the Board of Directors' report otherwise appears to be materially misstated. We are required to report if there is a material misstatement in the Board of Directors' report. We have nothing to report in this regard.

Based on our knowledge obtained in the audit, it is our opinion that the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable statutory requirements.

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 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.

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	Slavanger	Ulsteinvik
Bode	Knarvik	Stord	Alesund
Drammen	Kristiansand	Stråume	

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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. The financial statements use 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 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.

Kristiansand

KPMG AS

Gunn Marit Schjetne
State Authorised Public Accountant
(This document is signed electronically)

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PENNEO

Signaturene i dette dokumentet er juridisk bindende. Dokument signert med "Penneo™ - sikker digital signatur". De signerende parter sin identitet er registrert, og er listet nedenfor.

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

Schjetne, Gunn Marit

Partner

På vegne av: KPMG AS

Serienummer: no_bankid:9578-5999-4-1912557

IP: 80.232.xxx.xxx

2024-07-18 08:02:15 UTC



Schjetne, Gunn Marit

Statsautorisert revisor

På vegne av: KPMG AS

Serienummer: no_bankid:9578-5999-4-1912557

IP: 80.232.xxx.xxx

2024-07-18 08:02:15 UTC



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Annual Report 2023 The Qt Company AS

Revenue statement
Balance sheet
Cash flows
Notes to the Accounts

Org.no.: 996 633 918

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The Qt Company AS Annual report 01.01.2023 - 31.12.2023

OPERATING INCOME AND OPERATING EXPENSES	NOTE	2023	2022
Revenue	1	79 818 197	107 348 051
Total revenue		79 818 197	107 348 051
Employee benefits expense	2, 3	63 701 589	91 886 687
Depreciation and amortisation expenses	4	276 024	192 271
Other expenses	3	8 242 287	8 523 201
Total operating expenses		72 219 899	100 602 159
Operating profit		7 598 298	6 745 892
FINANCIAL INCOME AND EXPENSES			
Other financial income		371	8 019
Other interest expenses		-47 871	-32 571
Other financial expenses		9 716	-20 724
Net financial items		37 784	45 276
Profit before tax		7 560 514	6 700 616
Income tax expense	5	-1 666 253	-1 474 135
Net profit of the year	6	5 894 261	5 226 481
Other equity		5 894 261	5 226 481
Total allocated		5 894 261	5 226 481



The Qt Company AS Balance per. 31.12.2023

ASSETS	NOTE	2023	2022
NON-CURRENT ASSETS			
Intangible assets			
Deferred tax assets	5	41 719	47 319
Total intangible assets		41 719	47 319
Property, plant and equipment			
Fixtures and fittings, tools, office machinery and equipment	4	718 075	362 349
Total tangible assets		718 075	362 349
Total non-current assets		759 793	409 667
CURRENT ASSETS			
Accounts receivable			
Accounts receivables	7	54 514 334	51 738 576
Other short-term receivables	7	2 511 369	2 583 353
Total receivables	7	57 025 703	54 321 929
Cash and cash equivalents	8	2 653 962	2 225 258
Total current assets		59 679 665	56 547 188
Total assets		60 439 458	56 956 855



The Qt Company AS Balance per. 31.12.2023

EQUITY AND LIABILITIES	NOTE	2023	2022
EQUITY			
Paid-in capital			
Share capital	6, 9	100 000	100 000
Total paid-up equity		100 000	100 000
Retained earnings			
Other equity	6, 10	44 792 419	38 898 158
Total retained earnings		44 792 419	38 898 158
Total equity		44 892 419	38 998 158
LIABILITIES			
Current liabilities			
Trade payables	7	1 777 186	1 656 961
Tax payable	5	1 660 653	1 470 377
Other current liabilities	7	12 109 200	14 831 359
Total current liabilities	7	15 547 039	17 958 697
Total liabilities		15 547 039	17 958 697
Total equity and liabilities		60 439 458	56 956 855

Oslo, 04.07.2024

The board of The Qt Company AS

Mika Tapio Pälsi
chairman of the board

Jouni Juhani Lintunen
member of the board



Indirect cash flow The Qt Company AS

	NOTE	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit/loss before tax		7 560 514	6 700 616
Taxation paid	5	-1 470 377	-358 549
Ordinary depreciation	4	276 024	192 271
Change in accounts receivable	1	-2 775 758	-3 948 051
Change in accounts payable		120 226	146 215
Change in other accrual items		-2 650 175	-2 637 377
Net cash flows from operating activities		1 060 454	95 124
CASH FLOWS FROM INVESTMENT ACTIVITIES			
Payments to buy tangible assets	4	-631 750	-313 716
Net cash flows from investment activities		-631 750	-313 716
Net change in cash and cash equivalents		428 704	-218 592
Cash and cash equivalents at the start of the period		2 225 258	2 443 850
Cash and cash equivalents at the end of the period		2 653 962	2 225 258



Accounting principles

The annual accounts have been prepared in conformity with the provisions of the Accounting Act and good accounting practice.

USE OF ESTIMATES

In the preparation of the annual accounts estimates and assumptions have been made that have affected the profit and loss account and the valuation of assets and liabilities, and uncertain assets and liabilities on the balance sheet date in accordance with generally accepted accounting practice. Areas which to a large extent contain such subjective evaluations, a high degree of complexity, or areas where the assumptions and estimates are material for the annual accounts, are described in the notes.

REVENUES

Income from the sale of goods is recognised on the date of delivery. Services are posted as income as they are delivered. Income from the sale of services and long-term manufacturing projects (construction contracts) are posted to the profit and loss account in line with the project's degree of completion, when the outcome of the transaction can be estimated in a reliable manner. When the transaction's outcome cannot be estimated reliably, only income corresponding to a projects' incurred costs can be posted as revenue. At the time when it is identified that the project will give a negative result, the estimated loss on the contract is posted in full to the profit and loss account.

TAX

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net. The net deferred tax receivable is entered on the balance sheet to the extent that it is likely that it can be utilised.

CLASSIFICATION AND VALUATION OF FIXED ASSETS

Fixed assets consist of assets intended for long-term ownership and use. Fixed assets are valued at acquisition cost less depreciation and write-downs. Long-term liabilities are entered on the balance sheet at the nominal amount at the time of the transaction.

Plant and equipment is capitalised and appreciated over the economic lifetime of the asset. Significant items of plant and equipment that consist of several material components with different lifetimes are broken down in order to establish different depreciation periods for the different components. Direct maintenance of plant and equipment is expensed on an ongoing basis under operating costs, while additions or improvements are added to the asset's cost price and depreciated in line with the asset. Plant and equipment is written down to the recoverable amount in the event of a fall in value that is not expected to be temporary. The recoverable amount is the higher of the net sales value and the value in use. Value in use is the present value of future cash flows related to the asset. The write-down is reversed when the basis for the write-down is no longer present.

CLASSIFICATION AND VALUATION OF CURRENT ASSETS

Current assets and short-term liabilities consist normally of items that fall due for payment within one year of the balance sheet date, as well as items related to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value. Short-term liabilities are entered on the balance sheet at the nominal amount at the time of the transaction.

RECEIVABLES

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables. In addition an unspecified provision is made to cover expected losses on claims in respect of customer receivables.

CASH FLOW STATEMENT

The cash flow statement has been prepared using the indirect method. Cash and cash equivalents consist of cash, bank deposits and other short-term, liquid investments.



Note 1 Sales revenue

The Qt Company AS has in 2023 invoiced the parent company, The Qt Company Oy, NOK 79 818 197 for services provided.

Note 2 Defined-contribution pensions

The Qt Company AS has a defined-contribution plan in accordance with local laws. The defined-contribution plan covers all full- and part-time employees and amounts to between 4% and 8% of salary. As at 31.12.2023 there were 63 members in the plan.

Contributions expensed amounted to NOK 2 714 278 and NOK 2 009 935 in respectively 2023 and 2022.

Note 3 Salary costs and benefits, remuneration to the chief executive, board and auditor

SALARY COSTS

	2023	2022
Salaries	49 265 291	73 937 387
Employment tax	8 081 413	13 870 232
Pension costs	2 714 278	2 009 935
Other benefits	3 640 608	2 069 133
Total	63 701 589	91 886 687

In 2023 the company employed 62 man-years.

PENSION LIABILITIES

The company is liable to maintain an occupational pension scheme under the Mandatory Occupational Pensions Act. The company's pension schemes satisfy the requirements of this Act.

REMUNERATION TO LEADING PERSONNEL

There are no loans or guarantees to the CEO, Chairman or other related parties

AUDITOR

Audit fees expensed for 2023 amount to NOK 114 450 ex. vat.
In addition there is a fee for other services of NOK 61 620 ex. vat.

Note 4 Fixed assets

	PLANT, EQUIPMENT ETC.
Acquisition cost as of 01.01.2023	975 614
Addition during the year	631 750
Departure during the year	0
Acquisition cost 31.12.2023	1 607 364
Accumulated depreciation as of 01.01.2023	613 265
Ordinary depreciation 2023	276 024
Accumulated depreciation as of 31.12.2023	889 289
Book value 31.12.2022	362 349
Book value 31.12.2023	718 075
Estimated economic lifetime	0-5 years
Depreciation plan	Linear



Note 5 Tax

THIS YEAR'S TAX EXPENSE	2023	2022
Entered tax on ordinary profit/loss:		
Payable tax	1 660 653	1 470 377
Changes in deferred tax	5 600	3 758
Tax expense on ordinary profit/loss	1 666 253	1 474 135
Taxable income:		
Result before tax	7 560 514	6 700 616
Permanent differences	13 360	0
Changes in temporary differences	-25 453	-17 084
Taxable income	7 548 421	6 683 532
Payable tax in the balance:		
Payable tax on this year's result	1 660 653	1 470 377
Total payable tax in the balance	1 660 653	1 470 377

The tax effect of temporary differences that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2023	2022	DIFFERENCE
Tangible assets	-189 632	-215 085	-25 453
Total	-189 632	-215 085	-25 453
Basis for deferred tax assets	-189 632	-215 085	-25 453
Deferred tax assets (22 %)	-41 719	-47 319	-5 600

Note 6 Equity capital

	SHARE CAPITAL	OTHER EQUITY CAPITAL	TOTAL EQUITY CAPITAL
As at 01.01.2023	100 000	38 898 158	38 998 158
Result for the year		5 894 261	5 894 261
As at 31.12.2023	100 000	44 792 419	44 892 419

Note 7 Inter-company items between companies in the same group

As of 31.12.2023 The Qt Company AS has the following intercompany positions with the parent company The Qt Company Oy.

	2023	2022
RECEIVABLES		
Customer receivables within the group	54 514 334	51 738 576
Total	54 514 334	51 738 576
LIABILITIES		
Total	0	0

Note 8 Bank deposits

Total funds placed in the tax deduction account (restricted funds) are NOK 2 369 861.



Note 9 Shareholders

THE SHARE CAPITAL IN THE QT COMPANY AS AS OF 31.12 CONSISTS OF:

	TOTAL	FACE VALUE	ENTERED
Ordinary shares	100	1 000,0	100 000
Total	100		100 000

OWNERSHIP STRUCTURE

The largest shareholders in % at year end:

	ORDINARY	OWNER INTEREST	SHARE OF VOTES
The Qt Company Oy	100	100,0	100,0

The Qt Company AS is a wholly owned subsidiary of The Qt Company Oy, Miestientie 7, Espoo, Finland. The consolidated financial statement that includes The Qt Company AS can be retrieved there.

Note 10 Going concern

The result for 2023 shows a profit of NOK 5 894 261 after tax, against NOK 5 226 481 in 2022. Solidity and liquidity continue to be good and there is nothing to indicate that operations cannot continue. The Qt Company AS's software services will continue to be valuable. The income regime for operations does not give much room for large profits. Expected turnover for 2024 is similar to that for 2023. We expect turnover will give a positive, but relatively small contribution to the result in the coming years. The board considers that the going concern conditions are satisfied and the business is operated on this basis.



The Qt Company AS

BOARD OF DIRECTORS' ANNUAL REPORT 2023

Type and location of business

The Qt Company AS is a software and services company located in Oslo. The Qt Company AS is a subsidiary of The Qt Company Oy and the ultimate parent company Qt Group Oyj, both located in Espoo, Finland.

The company's business idea and strategy are to sell and market Group's Products and Consulting Services to current and prospective customers in Norway as well as one of the Group's product development (R&D) facilities.

Fair overview of development and results

The company has had a turnover decrease of 25,6 %. The rate of return is 9,5 %, which is an increase from last year of 6,3 %. The company has an equity ratio of 74,3 %, and liquidity is good. The development in turnover, profit margin and share of equity is as expected. The reduction in profit margin is due to a lower cost which is set for markup.

The operational cash-flow shows a positive 1 MNOK increase. This is mainly due increased receivables and reduction of accrued personnel cost after considering the increased profit from last year.

Sum of investments in the company during 2023 was 0,6 MNOK. This consists of IT equipment, computers and furniture in the office.

The board believes that the annual accounts give a true and fair view of the company's assets and liabilities, financial position, and result.

Central risks and factors of uncertainty

The Company's risks and uncertainties are aligned with those at the Group level, which are related to potential significant changes in the operating environment of the Group and its customers, and Qt Group's ability to execute its strategy.

As part of Qt group's operations, the company complies with the applicable environmental legislation. Qt group's main business is based on licenses for software installed locally on the customers' servers, which means that the company's direct environmental and climate footprint is relatively small.

Financial risk

Based on the operational model between the Company and its parent company, the Company does not organize any operational activities with third parties independently and all financing is provided by the parent Company. Therefore, the Company's financial risk and financial risk management are aligned with those at the Qt group level. The Group is exposed to certain financial risks during the normal course of its business. The Group's management regularly monitors the financial risks associated with business operations. The objective of the Group's risk management is to minimize the adverse effects of the financial risks on the Group's earnings and balance sheet. The financial risks are mainly comprised of the credit risk and liquidity risk related to counterparties and fluctuation of market interest rates and exchange rates.

Liability insurance

Insurance has not been taken out for the board members as they are not employed in Norway. This is covered by the group at a higher level.

Research and development activities

The product development (R&D) road map does not contain any radical changes to technology or any completely new products, but instead focuses on improving the competitiveness of current products.

Continued operations



The annual accounts for 2023 have been based under the assumption of continued operations. It is hereby confirmed that the prerequisites for continued operation are present.

Working environment

Sick leave in the company totalled 361 days in 2023, which amounted to 2,54 % of total working time. The board considers this to be satisfactory but will continue the work to reduce the number of sick days.

No serious work accidents or accidents have occurred or been reported during the year, which have resulted in major material damage or personal injury.

The working environment is considered good, and ongoing measures are taken for improvements.

Equality

At the end of the year, the company has 62 employees, of whom 9 are women (15 %). The proportion of women in managerial positions amounts to 30 %.

The average salary for women and men in full-time positions amounted to NOK 790 650 and NOK 909 380. The company has a total of 3 of employees in part-time positions, of which 1 is a woman. The company's policy is that work of equal value should yield equal pay.

The company works actively, purposefully, and according to plan for equality within the company. When recruiting, both internally and externally, personal qualifications are prioritized over gender. The underrepresented gender will be encouraged to apply to a greater extent. In this way, the company will try to increase the proportion of women in the job categories where this is particularly low.

Measures to prevent discrimination etc.

The Company provides its employees with equal opportunities for career advancement and professional development regardless of gender, age, ethnicity, disability, nationality, sexual orientation, or position. Recruitment decisions are based on the applicant's skills and aptitude and not on gender, ethnicity, marital status, or any other personal characteristic of the applicant. The Company actively promotes diversity and, where necessary, supports newly recruited employees with visa and immigration processes.

The company strives to ensure that the employees' salaries and remuneration are fair, equitable and competitive. The company conducts annual salary reviews to ensure that the remuneration of its employees is based on the demands of their work, their qualifications and contribution and that, for example, there are no unexplained differences between the genders about remuneration.

Account of due diligence assessments according to the Transparency Act

For a complete explanation of the due diligence assessment, please refer to <https://www.qt.io/investors/governance/code-of-conduct>.

External environment

As part of Qt group's operations, the company complies with the applicable environmental legislation. Qt group's main business is based on licenses for software installed locally on the customers' servers, which means that the company's direct environmental and climate footprint is relatively small.

The company's largest direct environmental and climate impacts are related to the emissions generated by office, commuting and business travel.

Account for the annual accounts and allocation of profits

In the board's opinion, the presented income statement and balance sheet with notes reflect the company's result for 2023 and financial position at the end of the year.

No circumstances have occurred after the end of the accounting year that are of importance for the assessment of the accounts.



To KPMG, Attention Gunn Marit Schjetne
Quadrum – Vestre Strandgate 67

This representation letter is provided in connection with your audit of the financial statements of THE QT COMPANY AS (subsequently "the Company") for the year ended 31 December 2023, for the purpose of expressing an opinion as to whether these financial statements give a true and fair view in accordance with regnskapsloven og god regnskapsskikk i Norge. Subsequently "the applicable framework".

Date of electronic signing

We confirm that:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement, for preparation of financial statements that give a true and fair view in accordance with the applicable framework.
2. The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.
3. All events subsequent to the date of the financial statements and for which the applicable framework require adjustment or disclosure have been adjusted or disclosed.
4. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.

Information Provided

5. We have provided you with:
 - a) access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
 - b) additional information that you have requested from us for the purpose of the audit; and
 - c) unrestricted access to persons within the Company from whom you determined it necessary to obtain audit evidence.
6. All transactions have been recorded in the accounting records and are reflected in the financial statements.
7. We confirm the following:
 - i. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 - ii. We have disclosed to you all information in relation to:
 - a) Fraud or suspected fraud that we are aware of and that affects the Company and involves:
 - management,
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements.



- b) Allegations of fraud, or suspected fraud, affecting the Company's financial statements communicated by employees, former employees, analysts, regulators or others.

In respect of the above, we acknowledge our responsibility for such internal control as we determine necessary for the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In particular, we acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error.

8. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements. Further, we have disclosed to you and have appropriately accounted for and/or disclosed in the financial statements in accordance with the applicable framework all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
9. We have disclosed to you the identity of all related parties and all the related party relationships and transactions of which we are aware and all related party relationships and transactions have been appropriately accounted for and disclosed in accordance with applicable framework.

We confirm the completeness of the information provided to you regarding compensation and other benefits to leading persons etc. We also confirm that the information is complete and correct disclosed in the Financial Statements and/or the Remuneration Report and that the disclosed information is in accordance with the current regulations.

10. We confirm that any payment of dividend during the year, proposed dividend and proposed group contributions as of 31 December 2023 are within the amounts that in accordance with the Norwegian Limited Liability Companies Acts may be utilized as distribution from the Company. We have evaluated the company's equity and liquidity in relation to the requirements in the Norwegian Limited Liability Companies Acts § 3-4, and have taken these requirements into due consideration in our assessment of and proposals for dividend payments and group contributions.
11. We confirm that the Company has provided no credit in conflict with Chapter 8 of the Norwegian Limited Liability Companies Acts.
12. All relevant transactions (if any) with shareholders or other related parties § 3-8 of the Norwegian Private Limited Companies Act is applicable are treated in accordance with this section
13. We confirm that we have fulfilled our duty to produce a proper and clearly set out registration and documentation of the Company's accounting information in accordance with the law and bookkeeping standards and practices generally accepted in Norway.
14. We have examined the financial statements for 2023, whereas KPMG, on the basis of information received from the Company, has assisted the Company with the technical preparation of the financial statements. Our responsibility is to ensure that the financial statements are in accordance with the Company's accounting records, other information and relevant decisions made by the management. We are not aware of other matters that should have been reflected in the documentation or matters that should have been reflected in a different manner.
15. We have examined the Company's income tax forms and all relevant enclosures for 2023, whereas KPMG, on the basis of information received for the Company, has assisted with technical preparation. We acknowledge that the Company is responsible for both ensuring that the contents of the income tax forms and enclosures are complete and correct, and also for the evaluation and decisions made for tax purpose. We are not aware of other matters that should have been reflected in the documentation or matters that should have been reflected in a different manner.
16. We are not aware of any events after the balance sheet date that could have a significant impact on the financial statements for 2023. Examples of such matters include:
- Judgment or decree in a lawsuit, patent application, or similar
 - Sale of assets below book value
 - Unpaid customer receivables
 - Final calculation of performance-related pay and bonus



- e. Uncovered errors and fraud
- f. Circumstances that may affect estimates
- g. Circumstances that may affect the ongoing operations assessment
- h. Decline in the fair value of assets (stock market, currency, etc.)
- i. New obligations, loans, or guarantees
- j. Significant transactions (acquisitions, demergers, mergers, sales)
- k. Announced plans for the discontinuation of operations
- l. Destruction of fixed assets
- m. New significant legal or judicial processes

THE QT COMPANY AS

Mika Tapio Pälsi
Chairman of the board



Signatur sertifikat

Dokumentnavn:

The Qt Company AS - Annual Accounts 2023

Unikt dokument Id:

8a2b92b9-93ef-4fa2-a583-4c924d8e7b65

Dokument finger avtrykk:

4446022ce0e345fe5c678665a203e3d4595c9de2a13557a6e5f3ae55530f0b0fa97357d3e09ea6c797ab9c
932dfafc01cbcc2a8e809d26bdf11ad6381a34c1e

Undertegnede



Jouni Lintunen
The Qt Company

E-post: jouni.lintunen@qt.io
Enhet: Edge 126.0.0.0 on Unknown Windows 10.0
(desktop)
IP adresse: 72.142.89.34

Tillitsfullt tidsstempel:
2024-07-08 09:57:47 UTC

Jouni Lintunen



Mika Pälsi
The Qt Company

E-post: mika.palsi@qt.io
Enhet: Edge 126.0.0.0 on Unknown Windows 10.0
(desktop)
IP adresse: 80.221.24.79

Tillitsfullt tidsstempel:
2024-07-16 10:28:03 UTC

MPälsi

Dette dokumentet ble gjennomført av alle parter på:

2024-07-16 10:28:03 UTC



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Revisjonslogg

Tillitsfullt tidsstempel	Hendelse med innsamlede revisjonsdato
2024-07-16 10:28:03 UTC	Dokument ble signert av Mika Pälsi (mika.palsi@qt.io) Enhet: Edge 126.0.0.0 on Unknown Windows 10.0 (desktop) IP adresse: 80.221.24.79 - IP Lokasjon: Helsinki, Finland
2024-07-16 10:27:59 UTC	Dokument ble godkjent via håndskrevet signatur av Mika Pälsi (mika.palsi@qt.io) Enhet: Edge 126.0.0.0 on Unknown Windows 10.0 (desktop) IP adresse: 80.221.24.79 - IP Lokasjon: Helsinki, Finland
2024-07-16 10:27:38 UTC	Dokument ble åpnet av Mika Pälsi (mika.palsi@qt.io) Enhet: Edge 126.0.0.0 on Unknown Windows 10.0 (desktop) IP adresse: 80.221.24.79 - IP Lokasjon: Helsinki, Finland
2024-07-08 09:57:47 UTC	Dokument ble signert av Jouni Lintunen (jouni.lintunen@qt.io) Enhet: Edge 126.0.0.0 on Unknown Windows 10.0 (desktop) IP adresse: 72.142.89.34 - IP Lokasjon: Toronto, Canada
2024-07-08 09:57:41 UTC	Dokument ble godkjent via håndskrevet signatur av Jouni Lintunen (jouni.lintunen@qt.io) Enhet: Edge 126.0.0.0 on Unknown Windows 10.0 (desktop) IP adresse: 72.142.89.34 - IP Lokasjon: Toronto, Canada
2024-07-08 09:57:31 UTC	Dokument ble gjennomgått av Jouni Lintunen (jouni.lintunen@qt.io) Enhet: Edge 126.0.0.0 on Unknown Windows 10.0 (desktop) IP adresse: 72.142.89.34 - IP Lokasjon: Toronto, Canada
2024-07-08 09:55:34 UTC	Dokument ble åpnet av Jouni Lintunen (jouni.lintunen@qt.io) Enhet: Edge 126.0.0.0 on Unknown Windows 10.0 (desktop) IP adresse: 72.142.89.34 - IP Lokasjon: Toronto, Canada
2024-07-05 12:13:31 UTC	Dokument ble kommentert av Aider AS (aideraccounting@aider.no) Enhet: () Kommentar: Hei, jeg kan se du ikke har åpnet dokumentet ditt enda. Har du spørsmål? Du er hjertlig velkommen til å stille spørsmål i chatten, så kommer jeg tilbake til deg ved første mulige anledning!
2024-07-04 11:47:42 UTC	Dokument ble sendt til Mika Pälsi (mika.palsi@qt.io) Enhet: Edge 126.0.0.0 on Unknown Windows 10.0 (desktop) IP adresse: 194.146.8.66 - IP Lokasjon: Kristiansand, Norway
2024-07-04 11:47:41 UTC	Dokument ble sendt til Jouni Lintunen (jouni.lintunen@qt.io) Enhet: Edge 126.0.0.0 on Unknown Windows 10.0 (desktop) IP adresse: 194.146.8.66 - IP Lokasjon: Kristiansand, Norway
2024-07-04 11:47:39 UTC	Dokument ble forseglet av Aider AS (aideraccounting@aider.no) Enhet: Edge 126.0.0.0 on Unknown Windows 10.0 (desktop) IP adresse: 194.146.8.66 - IP Lokasjon: Kristiansand, Norway
2024-07-04 11:45:02 UTC	Dokument ble opprettet av Aider AS (aideraccounting@aider.no) Enhet: Edge 126.0.0.0 on Unknown Windows 10.0 (desktop) IP adresse: 194.146.8.66 - IP Lokasjon: Kristiansand, Norway



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Dette signaturbeviset gir alle signaturer knyttet til dette dokumentet og revisjonsloggen.



Skattedirektoratet

Saksbehandler	Deres dato	Vår dato
Torstein Kinden Helleland	16.10.2014	27.02.2015
Telefon	Deres referanse	Vår referanse
22078139	Siri Svela	2014/742022

THE QT COMPANY AS
Postboks 23 Nydalen
0410 OSLO

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk

Vi viser til deres e-post av 16. oktober 2014 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper;

The QT Company AS org. nr. 996 633 918

KDE Free QT Foundation org. nr. 995 147 629

QT Project Hosting org. nr. 997 447 913

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskaper dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at opplysningene som vedtaket baserer seg på 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

The QT Company AS er datterselskap til Digia Plc som er hjemmehørende i Finland. Selskapet er et IT-selskap som driver med utvikling, salg og lisensiering av dataprogrammer. Virksomheten utøves på verdensbasis. Det vesentlige av omsetningen er konsernintern. KDE Free Qt Foundation og QT Project Hosting er begge stiftelser som er stiftet av The QT Company AS. KDE-Free Qt Foundation er en non profit stiftelse, som sikrer tilgjengeligheten av Qt som et produkt og åpen kildekode-prosjekt nå og i fremtiden. Siden Qt er et produkt som brukes over hele verden, er det betydelig interesse fra folk utenfor Norge for fortsatt eksistens av stiftelsen. To av medlemmene i styret er utenlandske. Lignende argumenter gjelder for Qt Project Hosting Foundation. Dette er en stiftelse som håndterer hosting av infrastrukturen som kreves for å kjøre Qt Project. Også her er noen av styremedlemmene utenlandske. Selskapene opererer i en bransje hvor engelsk er det klart dominerende språket. Virksomheten er internasjonal og alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk. En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

Skattedirektoratets 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."

Postadresse	Besøksadresse:	Sentralbord
Postboks 9200 Grønland	Se www.skatteetaten.no	800 80 000
0134 Oslo	Org.nr: 996250318	Telefaks
	E-post: skatteetaten.no/sendepost	22 17 08 60



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.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt særlig vekt på at aksjeselskapet er eiet av et utenlandsk selskap. Eierkretsen er begrenset. Det vesentlige av omsetningen er konsernintern. Aksjeselskapet og stiftelsene har utenlandske styremedlemmer. Stiftelsene er non profit stiftelser som er stiftet av aksjeselskapet for å sikre tilgjengeligheten til kildekoden utviklet av aksjeselskapet. Videre er det vektlagt at selskapene driver virksomhet i en internasjonal bransje der alle aktører behersker og benytter engelsk språk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Rune Tystad
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Torstein Kinden Helleland

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer