



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 997 300 211
Organisasjonsform: Aksjeselskap
Foretaksnavn: NORX AS
Forretningsadresse: Delitoppen 5
1540 VESTBY

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: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Stig Kongsfjell
Dato for fastsettelse av årsregnskapet: 28.06.2023

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, 07.07.2024



Resultatregnskap

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Inntekter			
Sum inntekter		0	0
Kostnader			
Annen driftskostnad	2	7 633 624	20 468
Sum kostnader		0	0
Driftsresultat		-7 633 624	-20 468
Finansinntekter og finanskostnader			
Annen finansinntekt	3	45 058 841	67 848 874
Sum finansinntekter		0	0
Annen finanskostnad	3	479	490 188
Sum finanskostnader		0	0
Netto finans		0	0
Ordinært resultat før skattekostnad		37 424 738	67 338 218
Skattekostnad på ordinært resultat	7		204 889
Ordinært resultat etter skattekostnad		0	0
Årsresultat	6	37 424 738	67 133 329
Totalresultat		37 424 738	67 133 329
Overføringer og disponeringer			
Overføringer til/fra annen egenkapital		37 424 738	67 133 329
Sum overføringer og disponeringer	6	37 424 738	67 133 329



Balanse

Beløp i: NOK	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum immaterielle eiendeler		0	0
Varige driftsmidler			
Sum varige driftsmidler		0	0
Finansielle anleggsmidler			
Investering i annet foretak i samme konsern	4	92 208 023	92 292 483
Lån til foretak i samme konsern	5	502 851	485 696
Sum finansielle anleggsmidler		92 710 874	92 778 178
Sum anleggsmidler		92 710 874	92 778 178
Omløpsmidler			
Varer			
Sum varer		0	0
Fordringer			
Konsernfordringer	5	24 500 000	15 000 000
Sum fordringer		24 500 000	15 000 000
Investeringer			
Sum investeringer		0	0
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende		1 227 933	2 447 204
Sum bankinnskudd, kontanter og lignende		1 227 933	2 447 204
Sum omløpsmidler		25 727 933	17 447 204
SUM EIENDELER		118 438 808	110 225 382

BALANSE - EGENKAPITAL OG GJELD



Balanse

Beløp i: NOK	Note	2022	2021
Egenkapital			
Innskutt egenkapital			
Selskapskapital		100 000	100 000
Annen innskutt egenkapital		0	0
Sum innskutt egenkapital		100 000	100 000
Opptjent egenkapital			
Annen egenkapital		117 238 166	109 813 427
Sum opptjent egenkapital		117 238 166	109 813 427
Sum egenkapital	6	117 338 166	109 913 427
Gjeld			
Langsiktig gjeld			
Sum avsetninger for forpliktelser		0	0
Annen langsiktig gjeld		0	0
Sum annen langsiktig gjeld		0	0
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		53 762	16 356
Betalbar skatt	7		204 889
Kortsiktig konserngjeld	5	675 542	84 460
Annen kortsiktig gjeld		371 338	6 250
Sum kortsiktig gjeld		1 100 642	311 955
Sum gjeld		1 100 642	311 955
SUM EGENKAPITAL OG GJELD		118 438 808	110 225 382



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 584520

Enheten

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Stig Kongsfjell
Dato for fastsettelse av årsregnskapet: 28.06.2023

Grunnlag for avgivelse

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Brønnøysundregistrene, 17.07.2023



Organisasjonsnr: 997 300 211
NORX AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Inntekter			
Sum inntekter		0	0
Kostnader			
Annen driftskostnad	2	7 633 624	20 468
Sum kostnader		0	0
Driftsresultat		-7 633 624	-20 468
Finansinntekter og finanskostnader			
Annen finansinntekt	3	45 058 841	67 848 874
Sum finansinntekter		0	0
Annen finanskostnad	3	479	490 188
Sum finanskostnader		0	0
Netto finans		0	0
Ordinært resultat før skattekostnad			
Skattekostnad på ordinært resultat	7	37 424 738	67 338 218
Ordinært resultat etter skattekostnad		0	204 889
Årsresultat	6	37 424 738	67 133 329
Totalresultat		37 424 738	67 133 329
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Organisasjonsnr: 997 300 211
NORX AS

BALANSE

Beløp i: NOK	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum immaterielle eiendeler		0	0
Varige driftsmidler			
Sum varige driftsmidler		0	0
Finansielle anleggsmidler			
Investering i annet			
foretak i samme konsern	4	92 208 023	92 292 483
Lån til foretak i samme			
konsern	5	502 851	485 696
Sum finansielle			
anleggsmidler		92 710 874	92 778 178
Sum anleggsmidler		92 710 874	92 778 178
Omløpsmidler			
Varer			
Sum varer		0	0
Fordringer			
Konsernfordringer	5	24 500 000	15 000 000
Sum fordringer		24 500 000	15 000 000
Investeringer			
Sum investeringer		0	0
Bankinnskudd, kontanter			
og lignende			
Bankinnskudd, kontanter			
og lignende		1 227 933	2 447 204
Sum bankinnskudd,			
kontanter og lignende		1 227 933	2 447 204
Sum omløpsmidler		25 727 933	17 447 204
SUM EIENDELER		118 438 808	110 225 382
BALANSE - EGENKAPITAL OG			
GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital		100 000	100 000
Annen innskutt egenkapital		0	0
Sum innskutt egenkapital		100 000	100 000



Opptjent egenkapital			
Annen egenkapital		117 238 166	109 813 427
Sum opptjent egenkapital		117 238 166	109 813 427
Sum egenkapital	6	117 338 166	109 913 427
Gjeld			
Langsiktig gjeld			
Sum avsetninger for forpliktelses		0	0
Annen langsiktig gjeld		0	0
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		53 762	16 356
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SUM EGENKAPITAL OG GJELD		118 438 808	110 225 382



Organisasjonsnr: 997 300 211
NORX AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

1

Regnskapsprinsipper

Significant accounting policies Basis of preparation The annual accounts of Norx AS have been prepared in accordance with the Companies Act and NRS 8, the Accounting Act and accounting principles generally accepted for small companies in Norway. The annual report comprises of the income statement, balance sheet and notes to the accounts for the company. In accordance with Accounting Act § 3-3a it is confirmed that the going concern is present. The company are prepared on a historical cost basis, on the assumption of a going concern, and in compliance with the fundamental accounting principles of congruence and prudence. Transactions are recorded at the value of the consideration as of the transaction date. Revenues are recognised in the income statement when earned, and expenses are expensed in the same period as related revenues. Detailed explanations of relevant accounting policies are included below. Use of estimates The preparation of financial statements in compliance with the Accounting Act for small business requires the use of estimates. Uncertainty is dealt with by using the best estimate, based on the information available when the annual accounts are completed. The areas involving a higher degree of judgement and complexity, or areas where assumptions and estimates are significant to the annual accounts are disclosed in the notes. General valuation rules Assets and liabilities are classified as current if they relate to the operating cycle, or if they fall due for payment within one year. Current assets are valued at the lower of acquisition cost and fair value. Fair value is defined as the expected future sales price less expected selling costs. Non-current assets are assets intended for long-term ownership or use. Non-current assets are valued at acquisition cost. Exceptions to the general valuation rules are detailed below or in the relevant notes. Both the legal and economic realities of transactions and events are considered when applying accounting policies and presenting the annual accounts. Contingent liabilities are recorded when it is more likely than not the liability will be settled, and the value of the settlement can be estimated reliably. Accounting policies for significant accounting items Revenue recognition Revenues are recognised in the income statement when earned. Revenue is normally recognised once delivery of services has taken place, and the associated risks and returns have been transferred. Cost recognition / matching Expenses are expensed in the same period as related revenues. Costs not directly attributable to income are expensed as incurred. In case of restructuring or termination of operations, associated costs are expensed at the time of decision. Investments in subsidiaries, related companies The cost method is applied to investments in subsidiaries and related companies in the company accounts. Investments are valued at acquisition cost less any accumulated impairment losses. Impairment losses are recognised if the carrying amount is higher than both the fair value less cost to sell and recoverable amount (net present value of future use / ownership), and the impairment is not expected to be temporary. Previous impairment charges are reversed in later periods if the conditions causing the write-down are no longer present. The cost price is increased when funds are added through capital increases or when group contributions are made to subsidiaries. Dividends from subsidiaries and related companies are recognised in financial income in the same year as the subsidiary and related companies makes a provision for the amount. Dividends exceeding the portion of retained equity after the purchase are reflected as a reduction in the purchase cost. Subsidiaries receiving group contributions recognise



group contributions as other paid in equity. Receivables Trade debtors and other receivables are recognised at face value less provision for bad debts. Provisions for bad debts are made based on an individual assessment of each receivable. Foreign currency translation Monetary items denominated in foreign currencies are valued at the exchange rate at the balance sheet date. Transactions in foreign currencies are valued at the exchange rate on the transaction date. Exchange gains and losses are recognised as finance income/expense. Income tax and deferred tax The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at relevant tax rates based on the temporary differences that exist between accounting and tax values, and any tax losses carried forward at year-end. Taxable or deductible temporary differences that reverse or may reverse in the same period are offset. The disclosure of deferred tax assets on net deductible temporary differences that are not offset, and tax losses carried forward is based on an expectation of future earnings. Deferred tax and tax assets that may be shown in the balance sheet are presented net. Deferred tax is reflected at nominal value. In accordance with the rules for small enterprises, deferred tax benefits are not recognized in the balance sheet. The deferred tax benefit is shown in the note for tax.

Note

1

Er det usikkerhet om fortsatt drift?: Nei

Note

Antall årsverk i regnskapsåret

0.00

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

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 - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
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Norx AS

Financial statement for 2022

Financial statement

- **Income statement**
- **Balance Sheet**
- **Notes**

Auditors report



Income Statement

Norx AS

	Note	2022	2021
Other operating cost	2	7 633 624	20 469
Profit/(loss) from operations		<u>-7 633 624</u>	<u>-20 469</u>
Financial income	3	45 058 841	67 848 874
Financial expenses	3	479	490 188
Profit/(loss) before tax		<u>37 424 738</u>	<u>67 338 218</u>
Income tax expense	7	0	204 889
Net profit/(loss) for the year	6	<u>37 424 738</u>	<u>67 133 329</u>
Net profit/(loss) for the year distributed			
Transfer to other equity		37 424 738	67 133 329
Total allocated	6	<u>37 424 738</u>	<u>67 133 329</u>



Balance

Norx AS

	Note	2022	2021
Assets			
Non-current assets			
Financial assets			
Investments in subsidiaries, related companies	4	92 208 023	92 292 483
Loans to intercompany	5	502 851	485 696
Total financial assets		92 710 874	92 778 178
Total non-current assets		92 710 874	92 778 178
Receivables			
Receivables intercompany	5	24 500 000	15 000 000
Total receivables		24 500 000	15 000 000
Cash and cash equivalents		1 227 933	2 447 204
Total current assets		25 727 933	17 447 204
Total assets		118 438 808	110 225 382

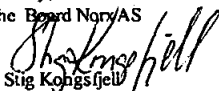
Norx AS Org.nr. 997300211



Balance

Norx AS

	Note	2022	2021
Equity and liabilities			
Equity			
Paid-in capital			
Share capital		100 000	100 000
Total paid-in capital		100 000	100 000
Retained earnings			
Other equity		117 238 166	109 813 427
Total retained earnings		117 238 166	109 813 427
Total equity	6	<u>117 338 166</u>	<u>109 913 427</u>
Current liabilities			
Trade payables		53 762	16 356
Current income tax liabilities	7	0	204 889
Liabilities intercompany	5	675 542	84 460
Other current liabilities		371 338	6 250
Total current liabilities		1 100 642	311 955
Total liabilities		<u>1 100 642</u>	<u>311 955</u>
Total equity and liabilities		<u>118 438 808</u>	<u>110 225 382</u>

Vestby, 28.06.2023
The Board Norx AS

Stig Kongsfjell
Chairman of the Board



Norx AS Notes to the annual accounts for 2022

Note 1 - Significant accounting policies

Basis of preparation

The annual accounts of Norx AS have been prepared in accordance with the Companies Act and NRS 8, the Accounting Act and accounting principles generally accepted for small companies in Norway. The annual report comprises of the income statement, balance sheet and notes to the accounts for the company. In accordance with Accounting Act § 3-3a it is confirmed that the going concern is present.

The company are prepared on a historical cost basis, on the assumption of a going concern, and in compliance with the fundamental accounting principles of congruence and prudence. Transactions are recorded at the value of the consideration as of the transaction date. Revenues are recognised in the income statement when earned, and expenses are expensed in the same period as related revenues. Detailed explanations of relevant accounting policies are included below.

Use of estimates

The preparation of financial statements in compliance with the Accounting Act for small business requires the use of estimates. Uncertainty is dealt with by using the best estimate, based on the information available when the annual accounts are completed. The areas involving a higher degree of judgement and complexity, or areas where assumptions and estimates are significant to the annual accounts are disclosed in the notes.

General valuation rules

Assets and liabilities are classified as current if they relate to the operating cycle, or if they fall due for payment within one year. Current assets are valued at the lower of acquisition cost and fair value. Fair value is defined as the expected future sales price less expected selling costs. Non-current assets are assets intended for long-term ownership or use. Non-current assets are valued at acquisition cost.

Exceptions to the general valuation rules are detailed below or in the relevant notes. Both the legal and economic realities of transactions and events are considered when applying accounting policies and presenting the annual accounts. Contingent liabilities are recorded when it is more likely than not the liability will be settled, and the value of the settlement can be estimated reliably.

Accounting policies for significant accounting items

Revenue recognition

Revenues are recognised in the income statement when earned. Revenue is normally recognised once delivery of services has taken place, and the associated risks and returns have been transferred.

Cost recognition / matching

Expenses are expensed in the same period as related revenues. Costs not directly attributable to income are expensed as incurred. In case of restructuring or termination of operations, associated costs are expensed at the time of decision.

Investments in subsidiaries, related companies

The cost method is applied to investments in subsidiaries and related companies in the company accounts. Investments are valued at acquisition cost less any accumulated impairment losses. Impairment losses are recognised if the carrying amount is higher than both the fair value less cost to sell and recoverable amount (net present value of future use / ownership), and the impairment is not expected to be temporary. Previous impairment charges are reversed in later periods if the conditions causing the write-down are no longer present.

The cost price is increased when funds are added through capital increases or when group contributions are made to subsidiaries. Dividends from subsidiaries and related companies are recognised in financial income in the same year as the subsidiary and related companies makes a provision for the amount. Dividends exceeding the portion of retained equity after the purchase are reflected as a reduction in the purchase cost. Subsidiaries receiving group contributions recognise group contributions as other paid in equity.

Receivables

Trade debtors and other receivables are recognised at face value less provision for bad debts. Provisions for bad debts are made based on an individual assessment of each receivable.

Foreign currency translation

Monetary items denominated in foreign currencies are valued at the exchange rate at the balance sheet date. Transactions in foreign currencies are valued at the exchange rate on the transaction date. Exchange gains and losses are recognised as finance income/expense.



Norx AS Notes to the annual accounts for 2022

Income tax and deferred tax

The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at relevant tax rates based on the temporary differences that exist between accounting and tax values, and any tax losses carried forward at year-end. Taxable or deductible temporary differences that reverse or may reverse in the same period are offset.

The disclosure of deferred tax assets on net deductible temporary differences that are not offset, and tax losses carried forward is based on an expectation of future earnings. Deferred tax and tax assets that may be shown in the balance sheet are presented net. Deferred tax is reflected at nominal value. In accordance with the rules for small enterprises, deferred tax benefits are not recognized in the balance sheet. The deferred tax benefit is shown in the note for tax.

Note 2 - Fees to auditors

	2022	2021
Audit fees	25 875	20 000
Other assistance	0	0

All amounts relating to audit fees specified above are inclusive of VAT. The company is not VAT registered.

Note 3 - Specification of financial income and expenses

	2022	2021
Financial income		
Dividend from related parties	45 000 000	67 805 500
Other interest income	47 044	5 991
Other interest related parties	8 406	20 109
Currency gains	3 391	17 274
Other financial income	0	0
Total financial income	45 058 841	67 848 874
Financial expenses		
Interest expenses to related parties	0	490 188
Other interest expenses	479	0
Currency loss	0	0
Total financial expenses	479	490 188

Note 4 - Related companies

Subsidiaries name:	Haugen-Gruppen Nordic AS	1916 Invest AS	Nornes AS
Office	Vestby	Vestby	Vestby
Ownership	50 %	50 %	50 %
Share of voting rights	50 %	50 %	50 %
Equity according to financial statement 2022	132 237 917	20 748 493	26 474 462
Profit (loss) for the year 2022	136 694 433	1 190 749	1 617 140
Book value of shares in 2022	63 832 723	18 815 300	9 560 000

Note 5 - Related parties

Intercompany balances as of 31.12 are specified separately in the financial statement.
Receivables to intercompany NOK 24 500 000 is dividend from Haugen-Gruppen Nordic 31.12.22.



Norx AS Notes to the annual accounts for 2022

Note 6 - Equity and shareholder information

Equity changes in the year	Share capital	Share premium	Other equity	Total equity
Equity at 01.01.2022	100 000	0	109 813 427	109 913 427
Extraordinary dividend in 2022			-30 000 000	-30 000 000
Profit for the year			37 424 738	37 424 738
Equity at 31.12.2022	100 000	0	117 238 166	117 338 166

The company has received extraordinary dividend of NOK 45 000 000 in 2022 from associated company Haugen-Gruppen Nordic AS. Dividend is recognised as a financial income, see note 4.

Share capital and shareholder information:

Share capital in Norx AS consists of 200 shares with a face value of NOK 500. There is only one class of shares in the company. All shares are owned by Casperico Limited.

Note 7 - Tax

<i>Tax payable:</i>	2022	2021
Profit/loss before tax	37 424 738	67 338 218
Permanent differences	-38 231 921	-65 771 335
Tax loss carry forward	807 183	-635 569
Taxable income (basis for tax payable)	0	931 314
Tax 22%	0	204 889
Tax payable on profit (loss) for the year	0	204 889
<i>Reconciliation of the tax expense:</i>	2022	2021
Tax payable on profit (loss) for the year	0	204 889
Change in deferred tax based on original tax rate	0	0
Tax expense	0	204 889
<i>Tax payable in the balance sheet at 31.12:</i>		
Tax payable on profit (loss) for the year	0	204 889
Payable tax in the balance sheet	0	204 889
<i>Deferred tax/deferred tax assets:</i>	2022	2021
Fixed assets	0	0
Current assets	0	0
Liabilities	0	0
Tax loss carry forward	-807 183	0
Basis for deferred tax	-807 183	0
Deferred tax/deferred tax asset (-) (22%)	-177 580	0
Deferred tax asset not in the balance sheet	177 580	0
Deferred tax/deferred tax asset (-) in the balance sheet	0	0



To the General Meeting of Norx AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Norx AS (the Company), which comprise the balance as at 31 December 2022, the income 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 2022, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by relevant laws and regulations in Norway and 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 for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. 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,

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Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



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

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to: <https://revisorforeningen.no/revisjonsberetninger>

Oslo, 28 June 2023

PricewaterhouseCoopers AS

Vidar Lorentzen
State Authorised Public Accountant
(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning Norx

Signers:

Name	Method	Date
Lorentzen, Vidar	BANKID	2023-06-29 20:48

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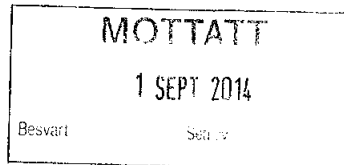
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Skattedirektoratet

Saksbehandler Torstein Kinden Helleland	Deres dato 21.08.2014	Vår dato 28.08.2014
Telefon 22078139	Deres referanse Birgitte Clausen	Vår referanse 2014/582773

HAUGEN-GRUPPEN NORDIC AS
Postboks 14
1541 VESTBY



Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk

Vi viser til deres brev av 21. august 2014 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper;

Haugen Gruppen Nordic AS	org. nr. 995 772 817
Dalsnes AS	org. nr. 897 300 192
Norx AS	org. nr. 997 300 211
Nes Capital AS	org. nr. 997 300 238

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

Haugen-Gruppen Nordic AS er eid av investeringsselskapene Dalsnes AS (60 %), Norx AS (20 %), og Nes Capital AS (20 %). Investeringsselskapene er eid av islandske selskaper. Ingen av aksjonærene behersker norsk og all kommunikasjon med aksjonærene er på engelsk. Haugen-Gruppen Nordic AS er morselskap i et konsern og har datterselskaper i Sverige, Danmark, Finland og Island i tillegg til Vestby i Norge. Konsernet har virksomhet innen import og salg av nærings- og nytelsesmidler av internasjonale merkevarer i tillegg til konsernets egne varemerker. All den operative virksomheten foregår i datterselskapene. De fleste av selskapets kontraktsparter er utenlandske eller har engelsk som arbeidsspråk. Virksomheten er internasjonal og alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk. Arbeidsspråket i konsernet er 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

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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.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt særlig vekt på at selskapene er eid fra utlandet. Eierkretsen er begrenset. Arbeidsspråket er engelsk. Virksomheten foregår i hovedsak i utlandet. Videre er det vektlagt at selskapet 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

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