



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 918 037 500
Organisasjonsform: Aksjeselskap
Foretaksnavn: MPCC SIBUM I AS
Forretningsadresse: Ruseløkkveien 34
0251 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: NRP PROCURATOR AS
Dato for fastsettelse av årsregnskapet: 15.06.2022

Grunnlag for avgivelse

År 2021: Årsregnskapet er elektronisk innlevert
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021

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, 23.07.2023



Resultatregnskap

Beløp i: USD	Note	2021	2020
RESULTATREGNSKAP			
Kostnader			
Administrative expenses	2, 3	13 171	6 507
Sum kostnader		13 171	6 507
Driftsresultat		-13 171	-6 507
Finansinntekter og finanskostnader			
Income from other group companies	4	21 199	146 864
Annen renteinntekt	7	30 111	23 146
Sum finansinntekter		51 310	170 010
Rentekostnad til foretak i samme konsern	7		
Currency loss		3 388	956
Sum finanskostnader		3 388	956
Netto finans		47 922	169 053
Ordinært resultat før skattekostnad		34 751	162 546
Income tax expense	8		-767
Ordinært resultat etter skattekostnad		34 751	163 313
Årsresultat		34 751	163 313
Årsresultat etter minoritetsinteresser		34 751	163 313
Totalresultat		34 751	163 313
Overføringer og disponeringer			
Transferred to share premium		-130 757	
Ordinært utbytte		328 821	
Transferred to other equity			163 313
Transferred from other equity		-163 313	
Sum overføringer og disponeringer	6	34 751	163 313



Balanse

Beløp i: USD	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	8		
Investments in limited partnerships	4		
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Konsernfordringer	7	1 367 471	1 311 540
Sum fordringer		1 367 471	1 311 540
Bankinnskudd, kontanter og lignende			
Bank deposit		48 795	65 909
Sum bankinnskudd, kontanter og lignende		48 795	65 909
Sum omløpsmidler		1 416 267	1 377 449
SUM EIENDELER		1 416 267	1 377 449
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	5	1 079 260	1 079 260
Annen innskutt egenkapital		4 119	134 876
Sum innskutt egenkapital		1 083 379	1 214 136
Opptjent egenkapital			
Other equity			163 313
Sum opptjent egenkapital			163 313



Balanse

Beløp i: USD	Note	2021	2020
Sum egenkapital	6	1 083 379	1 377 449
Gjeld			
Langsiktig gjeld			
Utsatt skatt	8		
Annen langsiktig gjeld			
Langsiktig konserngjeld	7		
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Tax payable	8		
Utbytte		328 821	
Kortsiktig konserngjeld	7		
Other current liabilities		4 067	
Sum kortsiktig gjeld		332 888	
Sum gjeld		332 888	0
SUM EGENKAPITAL OG GJELD		1 416 267	1 377 449



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 510187

Enheten

Organisasjonsnummer: 918 037 500
Organisasjonsform: Aksjeselskap
Foretaksnavn: SONGA SIBUM AS
Forretningsadresse: c/o NRP Business Management AS
Haakon VIIIs gate 1
0161 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

Konsern

Mørselskap i konsern: Ja
Konsernregnskap lagt ved: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: NRP PROCURATOR AS
Dato for fastsettelse av årsregnskapet: 15.06.2022

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 2021: Årsregnskap er elektronisk innlevert.
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021.

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, 25.06.2022

Brønnøysundregistrene
Postadresse: Postboks 900, 8910 Brønnøysund
Telefon: 75 00 75 00
E-post: firmapost@brreg.no Internett: www.brreg.no
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 918 037 500
SONGA SIBUM AS

RESULTATREGNSKAP

Beløp i: USD	Note	2021	2020
RESULTATREGNSKAP			
Kostnader			
Administrative expenses	2, 3	13 171	6 507
Sum kostnader		13 171	6 507
Driftsresultat		-13 171	-6 507
Finansinntekter og finanskostnader			
Income from other group companies	4	21 199	146 864
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Sum finansinntekter		51 310	170 010
Rentekostnad til foretak i samme konsern	7		
Currency loss		3 388	956
Sum finanskostnader		3 388	956
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Transferred from other equity		-163 313	
Sum overføringer og disponeringer	6	34 751	163 313



Organisasjonsnr: 918 037 500
SONGA SIBUM AS

BALANSE

Beløp i: USD	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	8		
Investments in limited partnerships	4		
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Konsernfordringer	7	1 367 471	1 311 540
Sum fordringer		1 367 471	1 311 540
Bankinnskudd, kontanter og lignende			
Bank deposit		48 795	65 909
Sum bankinnskudd, kontanter og lignende		48 795	65 909
Sum omløpsmidler		1 416 267	1 377 449
SUM EIENDELER		1 416 267	1 377 449
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	5	1 079 260	1 079 260
Annen innskutt egenkapital		4 119	134 876
Sum innskutt egenkapital		1 083 379	1 214 136
Opptjent egenkapital			
Other equity			163 313
Sum opptjent egenkapital			163 313
Sum egenkapital	6	1 083 379	1 377 449
Gjeld			
Langsiktig gjeld			
Utsatt skatt	8		
Annen langsiktig gjeld			
Langsiktig konserngjeld	7		
Sum langsiktig gjeld		0	0



Kortsiktig gjeld			
Tax payable	8		
Utbytte		328 821	
Kortsiktig konserngjeld	7		
Other current liabilities		4 067	
Sum kortsiktig gjeld		332 888	
Sum gjeld		332 888	0
SUM EGENKAPITAL OG GJELD		1 416 267	1 377 449



Organisasjonsnr: 918 037 500
SONGA SIBUM AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall aksjer og aksjeeiere

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
0.00

Omløpsmidler Startdato Sluttdato Endring

Skattemessig fremf.undersk. Startdato Sluttdato Endring

Kortsiktig gjeld Startdato Sluttdato Endring




Financial Statements 2021

Songa Sibum AS

Org.no.: 918 037 500

Prepared by:

NRP Procurator 



Songa Sibum AS

Profit and loss account

All figures in USD

	Note	2021	2020
Operating income and operating expenses			
Administrative expenses	2, 3	13 171	6 507
Total expenses		13 171	6 507
Net operating profit / loss		-13 171	-6 507
Financial income and expenses			
Income from other group companies	4	21 199	146 864
Interest income from group companies	7	30 081	22 980
Other interest income		30	166
Financial income		51 310	170 010
Currency loss		3 388	956
Financial expenses		3 388	956
Net financial profit / loss		47 922	169 053
Ordinary result before tax		34 751	162 546
Income tax expense	8	0	-767
Net profit after tax		34 751	163 313
Net profit / loss		34 751	163 313
Attributable to			
Ordinary dividend		328 821	0
Transferred to other equity		0	163 313
Transferred to share premium		-130 757	0
Transferred from other equity		-163 313	0
Total	6	34 751	163 313



Songa Sibum AS

Balance

All figures in USD

	Note	2021	2020
Assets			
Current assets			
Receivables			
Receivables group companies	7	<u>1 367 471</u>	<u>1 311 540</u>
Total receivables		1 367 471	1 311 540
Bank deposit			
Bank deposit		<u>48 795</u>	<u>65 909</u>
Cash and cash equivalents		48 795	65 909
Total current assets		<u>1 416 267</u>	<u>1 377 449</u>
Total assets		<u>1 416 267</u>	<u>1 377 449</u>



Songa Sibum AS

Balance

All figures in USD

	Note	2021	2020
Equity and liabilities			
Equity			
Paid-in equity			
Share capital	5	1 079 260	1 079 260
Share premium		4 119	134 876
Total paid-in equity		1 083 379	1 214 136
Retained earnings			
Other equity		0	163 313
Total retained earnings		0	163 313
Total equity	6	1 083 379	1 377 449
Liabilities			
Current liabilities			
Dividend		328 821	0
Other current liabilities		4 067	0
Total current liabilities		332 888	0
Total liabilities		332 888	0
Total equity and liabilities		1 416 267	1 377 449

Oslo, 15.06.2022

The board of Songa Sibum AS

Pål Sætre
chairman of the board



Songa Sibum AS

Notes

Note 1 Accounting principles

The Financial Statements have been prepared in accordance with the Norwegian Accounting Act of 1998 and generally accepted accounting principles for Small Companies. The accounting principles are described below. The company was established 17.10.2016.

Currency

The financial statements are presented in USD. Transactions in another currency are translated at the rate applicable on the transaction date. Monetary items in another currency are translated into USD using the exchange rate applicable on the balance sheet date. Non-monetary items that are measured at their historical price expressed in another currency are translated into USD using the exchange rate applicable on the transaction date. Non-monetary items that are measured at their fair value expressed in another currency are translated at the exchange rate applicable on the balance sheet date. Changes to exchange rates are recognised in the income statement as they occur during the accounting period.

Taxes

The tax expense consists of the tax payable for the period and changes in deferred tax. Deferred tax assets/liabilities are calculated on all differences between the book value and tax value of assets and liabilities. Deferred tax is calculated as 22 % of temporary differences and the tax effect of tax losses carried forward. Temporary differences, both positive and negative, which will or are likely to reverse in the same period, are recorded as a net amount. Deferred tax assets are not recorded in the balance sheet in accordance with accounting treatment for Small Companies.

Balance sheet classification

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

Current assets are valued at the lower of cost and fair value. Current liabilities are recognized at nominal value. Long term debt are recognized at nominal value and will not be adjusted to marked value due to changes in interest rate.

Investments in subsidiaries

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

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

Receivables

Receivables are recorded in the balance sheet at nominal value less a provision for doubtful accounts. Provision for doubtful accounts is determined on the basis of an assessment of individual receivables.



Songa Sibum AS

Notes

Note 2 Number of employees

The company has no employees.

Note 3 Administrative expenses

	2021	2020
Audit fees	12 955	5 367
Other administrative expenses	217	1 140
Total administrative expenses	13 171	6 507

Note 4 Subsidiary

Sibum SSW 1000 GmbH & Co KG has been finally liquidated from the German Business Register in 2021. The Company has received a final distribution of USD 21 199 in 2022.

Note 5 Shareholders

The share capital in Songa Sibum AS as of 31.12 consists of:

	Total	Face value	Entered
Ordinary shares	8 584 049	0,1	1 079 260
Total	8 584 049		1 079 260

Ownership structure

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Mpcc Box AS	8 584 049	100,0	100,0



Songa Sibum AS

Notes

Note 6 Equity

	Share capital	Share premium	Other equity	Total equity
Equity as of 01.01.2021	1 079 260	134 876	163 313	1 377 449
Result for the year			34 751	34 751
Equity as of 31.12.2021	1 079 260	134 876	198 064	1 412 200

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

	2021	2020
Receivables		
Cash Pool Group	0	4 641
Other short-term receivables within the group	1 367 471	1 311 540
Total	1 367 471	1 316 181

The short-term inter-company balances are being calculated with an interest rate that equals to the margin of 1,5 % + LIBOR until August 9, 2021.

All inter-company balances as of August 9, 2021 are being calculated with an interest rate that equals to the margin of 3,35 % per annum.



Songa Sibum AS

Notes

Note 8 Tax

This year's tax expense	2021	2020
Entered tax on ordinary profit/loss:		
Payable tax		
Payable tax on ordinary result	0	0
Changes in deffered tax assets	0	0
Payable tax - investment Sibum SSW 1000 GmbH & Co KG 2017-2019	0	-767
Tax expense	0	-767

Taxable income - based on the taxable report in NOK converted to USD:

Ordinary result before tax	79 634	355 713
Permanent differences	-20 894	-378 799
3 % taxable income (dividend)	627	11 364
Loss carried forward	-59 368	0
Changes in temporary differences	0	0
Taxable income	0	-11 721

Payable tax in the balance:

Payable tax on this year's result	0	0
Payable tax investment Sibum SSW 1000 GmbH & Co KG	0	0
Total payable tax in the balance	0	0

The tax is calculated on the basis of profit/loss based on figures in NOK. This deviates from profit/loss in USD because transactions are booked with the currency at the transaction date.

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:

	2021	2020	Difference
Accumulated loss to be brought forward	376 052	450 055	-74 003
Agio element year end 2021 vs 2020		-14 635	14 635
Not included in the deffered tax calculation	-376 052	-435 420	59 368
Basis for deferred tax assets	0	0	0
Deferred tax assets (22/22 %)	0	0	0
Effect of change in tax rate			



Songa Sibum AS

Notes

Note 9 Going concern and events after the balance sheet date

The Financial Statements are prepared based on the going concern assumption. The Board of Directors confirm that the going concern assumption on which the Financial Statements have been prepared, is appropriate. Solidity and liquidity continue being sufficient and there is nothing that indicates that the company can not continue as is. The subsidiary Sibum SSW 1000 GmbH & Co KG has been liquidated in 2021, but it is not planned for the company Songa Sibum AS to be liquidated within the next 12 months.

In accordance with the rules in NRS 3 on events after the balance sheet date, as well as the rules in the Accounting Act on continuing operations a special attention has to be drawn to the conflict between Russia and Ukraine as well as the economic and financial sanctions decided by the West to force Russia to end the conflict, but it is considered to have limited effect on the company.



Statsautoriserte revisorer
Ernst & Young AS

Dronning Eufemias gate 6a, 0191 Oslo
Postboks 1156 Sentrum, 0107 Oslo

Foretaksregisteret: NO 976 389 387 MVA
Tlf: +47 24 00 24 00

www.ey.no
Medlemmer av Den norske Revisorforening

INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Songa Sibum I AS

Opinion

We have audited the financial statements of Songa Sibum I AS (the Company), which comprise the balance sheet as at 31 December 2021, the profit and loss account 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 legal requirements and give a true and fair view of the financial position of the Company as at 31 December 2021 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 in accordance with the requirements of the 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 matters

The financial statements for the year ended 31 December 2020, were audited by another auditor who expressed an unmodified opinion on those statements on 26 April 2021.

Responsibilities of management for the financial statements

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting 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 an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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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, 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 fair presentation.

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.

Oslo, 15 June 2022
ERNST & YOUNG AS

The auditor's report is signed electronically

Jon-Michael Grefsrød

State Authorised Public Accountant (Norway)

Pennco document key: 72M61-LJFM8-E80UZ-1YQGL-6HZBU-00A03



PENNEO

The signatures in this document are legally binding. The document is signed using Penneo™ secure digital signature. The identity of the signers has been recorded, and are listed below.

"By my signature I confirm all dates and content in this document."

Jon-Michael Grefsrød

Partner

Serial number: 9578-5992-4-3016511

IP: 213.52.xxx.xxx

2022-06-15 12:06:20 UTC



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Skattedirektoratet

Saksbehandler Torstein Kinden Helleland	Deres dato 01.11.2017	Vår dato 10.11.2017
Telefon 22078139	Deres referanse Camilla Hobæk	Vår referanse 2017/1151044

NRP PROCURATOR AS
Postboks 1358 Vika
0113 OSLO

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk

Vi viser til deres brev av 1. november 2017 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper:

SONGA CONTAINER AS	org.nr. 918 003 762
SONGA TOSCANA AS	org.nr. 919 417 838
SONGA STRALSUND AS	org.nr. 919 422 645
SONGA CALABRIA AS	org.nr. 919 062 118
SONGA HAYDN AS	org.nr. 918 037 470
SONGA ALYA AS	org.nr. 819 086 532
SONGA ANTOFAGASTA AS	org.nr. 918 037 519
SONGA SIBUM AS	org.nr. 918 037 500
FS IPANEMA AS	org.nr. 918 003 827

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskap dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge 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

Songa Container AS har 10 aksjonærer der 2 er utenlandske. Alle aksjonærene er selskaper. Songa Container AS er morselskap i konsernet. Alle selskapenes formål er investering i shippingvirksomhet. Arbeidsspråket er engelsk. 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
Postboks 9200 Grønland
0134 Oslo

Besøksadresse:
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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 vekt på at selskapene er eid av 10 selskap der 2 er utenlandske selskap. Eierkretsen er begrenset. Selskapene opererer i en internasjonal bransje. Arbeidsspråket er engelsk. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Jeanette Munkvold Skovholt
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Torstein Kinden Helleland

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer