



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 926 628 887
Organisasjonsform: Aksjeselskap
Foretaksnavn: BERLIN KIPCO AS
Forretningsadresse: Grenseveien 21
4313 SANDNES

Regnskapsår

Årsregnskapets periode: 10.02.2021 - 31.12.2021

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Jess Ørgaard Libak Tropp
Dato for fastsettelse av årsregnskapet: 30.06.2022

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, 17.08.2023



Resultatregnskap

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Kostnader			
Other expenses	1	23 969	
Sum kostnader		23 969	
Driftsresultat		-23 969	
Netto finans			
Ordinært resultat før skattekostnad		-23 969	0
Income tax expense	2		
Ordinært resultat etter skattekostnad		-23 969	0
Årsresultat		-23 969	0
Årsresultat etter minoritetsinteresser		-23 969	
Totalresultat		-23 969	
Overføringer og disponeringer			
Share premium	3	-23 969	
Transferred from other equity	2		
Sum overføringer og disponeringer		-23 969	



Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investments in shares	4	31 973 228	
Sum finansielle anleggsmidler		31 973 228	
Sum anleggsmidler		31 973 228	0
Omløpsmidler			
Varer			
Fordringer			
Konsernfordringer		30 000	
Sum fordringer		30 000	
Sum omløpsmidler		30 000	0
SUM EIENDELER		32 003 228	0
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	3, 5	61 973	
Overkurs		31 917 286	
Sum innskutt egenkapital		31 979 259	
Sum egenkapital	3	31 979 259	0
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		23 969	



Balanse

Beløp i: NOK	Note	2021	2020
Sum kortsiktig gjeld		23 969	
Sum gjeld		23 969	0
SUM EGENKAPITAL OG GJELD		32 003 228	0



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 919617

Enheten

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Organisasjonsform: Aksjeselskap
Foretaksnavn: BERLIN KIPCO AS
Forretningsadresse: Grenseveien 21
4313 SANDNES

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

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Bekreftet av representant for selskapet: Jess Ørgaard Libak Tropp
Dato for fastsettelse av årsregnskapet: 30.06.2022

Grunnlag for avgivelse

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

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Brønnøysundregistrene, 08.09.2022



Organisasjonsnr: 926 628 887
BERLIN KIPCO AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Kostnader			
Other expenses	1	23 969	
Sum kostnader		23 969	
Driftsresultat		-23 969	
Netto finans			
Ordinært resultat før skattekostnad		-23 969	0
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Ordinært resultat etter skattekostnad		-23 969	0
Årsresultat		-23 969	0
Årsresultat etter minoritetsinteresser		-23 969	
Totalresultat		-23 969	
Overføringer og disponeringer			
Share premium	3	-23 969	
Transferred from other equity	2		
Sum overføringer og disponeringer		-23 969	



Organisasjonsnr: 926 628 887
BERLIN KIPCO AS

BALANSE

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investments in shares	4	31 973 228	
Sum finansielle anleggsmidler		31 973 228	
Sum anleggsmidler		31 973 228	0
Omløpsmidler			
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Fordringer			
Konsernfordringer		30 000	
Sum fordringer		30 000	
Sum omløpsmidler		30 000	0
SUM EIENDELER		32 003 228	0
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	3, 5	61 973	
Overkurs		31 917 286	
Sum innskutt egenkapital		31 979 259	
Sum egenkapital	3	31 979 259	0
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		23 969	
Sum kortsiktig gjeld		23 969	
Sum gjeld		23 969	0
SUM EGENKAPITAL OG GJELD		32 003 228	0



Organisasjonsnr: 926 628 887
BERLIN KIPCO 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



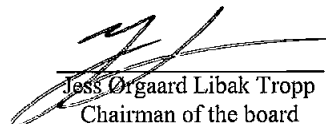

Revenue statement		
Berlin Kipco AS		
	Note	10.02.2021 - 31.12.2021
Operating expenses		
Other expenses	1	23 969
Total expenses		<u>23 969</u>
Operating profit		<u>-23 969</u>
Financial income and expenses		
Net profit before tax		-23 969
Income tax expense	2	0
Net profit after tax		<u>-23 969</u>
Net profit or loss		<u><u>-23 969</u></u>
Attributable to		
Share premium	3	-23 969
Total		<u>-23 969</u>

Berlin Kipco AS Side 1



Balance sheet		
Berlin Kipco AS		
Assets	Note	2021
Non-current financial assets		
Investments in shares	4	<u>31 973 228</u>
Total non-current financial assets		<u>31 973 228</u>
Total non-current assets		<u>31 973 228</u>
Current assets		
Other receivables		
Receivables from group companies		<u>30 000</u>
Total receivables		<u>30 000</u>
Total current assets		<u>30 000</u>
Total assets		<u>32 003 228</u>



Balance sheet		
Berlin Kipco AS		
Equity and liabilities	Note	2021
Equity		
Paid-in capital		
Share capital	3, 5	61 973
Share premium		<u>31 917 286</u>
Total paid-up equity		31 979 259
Total equity	3	<u>31 979 259</u>
Current liabilities		
Trade payables		<u>23 969</u>
Total current liabilities		23 969
Total liabilities		<u>23 969</u>
Total equity and liabilities		<u>32 003 228</u>
Sandnes, 30.06.2022 The board of Berlin Kipco AS		
 Joss Ørgaard Libak Tropp Chairman of the board		 Camilla Lona Gjetvik Member of the board
Berlin Kipco AS		Page 3



Berlin Kipco AS

Statement of cash flows

	Note	2021
Cash flows from operating activities		
Profit (loss) before tax		-23 969
Changes to other accruals and prepayments		23 969
Net cash flow from operating activities		<u>0</u>
Net changes to cash and cash equivalents		<u>0</u>
Bank deposits, cash and cash equivalents per 1.1.		0
Bank deposits, cash and cash equivalents per 31.12.		<u>0</u>



Berlin Klipco AS

Notes to the accounts for 2021

Accounting principles

The annual accounts have been prepared in compliance with the Accounting Act and accounting principles generally accepted in Norway. The company was established 10.02.2021.

Use of estimates

The preparation of financial statements in compliance with the Accounting Act requires the use of estimates. The application of the company's accounting principles also require management to apply assessments. Areas which to a great extent contain such assessments, a high degree of complexity, or areas in which assumptions and estimates are significant for the financial statements, are described in the notes.

Classification of balance sheet items

Assets intended for long term ownership or use have been classified as fixed assets. Assets relating to the trading cycle have been classified as current assets. Other receivables are classified as current assets if they are to be repaid within one year after the transaction date. Similar criteria apply to liabilities. First year's instalment on long term liabilities and long term receivables are, however, not classified as short term liabilities and current assets.

Investments in other companies

Except for short term investments in listed shares, the cost method is applied to investments in other companies. The cost price is increased when funds are added through capital increases or when group contributions are made to subsidiaries. Dividends received are initially taken to income. Dividends exceeding the portion of retained equity after the purchase are reflected as a reduction in purchase cost. Dividend/group contribution from subsidiaries are reflected in the same year as the subsidiary makes a provision for the amount. Dividend from other companies are reflected as financial income when it has been approved.

Asset impairments

Impairment tests are carried out if there is indication that the carrying amount of an asset exceeds the estimated recoverable amount. The test is performed on the lowest level of fixed assets at which independent cashflows can be identified. If the carrying amount is higher than both the fair value less cost to sell and value in use (net present value of future use/ownership), the asset is written down to the highest of fair value less cost to sell and the value in use.

Previous impairment charges, except writedown of goodwill, are reversed in later periods if the conditions causing the write-down are no longer present.

Debtors

Trade debtors are recognised in the balance sheet after provision for bad debts. The bad debts provision is made on basis of an individual assessment of each debtor and an additional provision is made for other debtors to cover expected losses. Significant financial problems at the customers, the likelihood that the customer will become bankrupt or experience financial restructuring and postponements and insufficient payments, are considered indicators that the debtors should be written down.

Other debtors, both current and long term, are recognised at the lower of nominal and net realisable value. Net realisable value is the present value of estimated future payments. When the effect of a writedown is insignificant for accounting purposes this is, however, not carried out. Provisions for bad debts are valued the same way as for trade debtors.

Taxes

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 on the basis of the temporary differences which exist between accounting and tax values, and any carryforward losses for tax purposes at the year-end. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been eliminated. The disclosure of deferred tax benefits on net tax reducing differences which have not been eliminated, and carryforward losses, is based on estimated future earnings. Deferred tax and tax benefits which may be shown in the balance sheet are presented net.

Deferred tax is reflected at nominal value.



Berlin Kipco AS

Notes to the accounts for 2021

Note 1 Payroll expenses, number of employees, remunerations, loans to employees, etc.

The number of employees in the accounting year has been 0 and there has not been distributed any board fees.

Expensed audit fee	2021
Statutory audit	0
Other assurance services	23 969
Total audit fees	23 969

Note 2 Taxes

Calculation of deferred tax/deferred tax benefit

	2021
Temporary differences	
Net temporary differences	0
Tax losses carried forward	-23 969
Basis for deferred tax	-23 969
Deferred tax	-5 273
Deferred tax benefit not shown in the balance sheet	5 273
Deferred tax in the balance sheet	0

The reason deferred tax benefit are not reflected in the balance sheet is that historical results create doubt that future taxable profits will be sufficient to utilise the tax benefit.

Basis for income tax expense, changes in deferred tax and tax payable

Result before taxes	-23 969
Permanent differences	0
Basis for the tax expense for the year	-23 969
Change in temporary differences	23 969
Basis for payable taxes in the income statement	0
+/- Group contributions received/given	0
Taxable income (basis for payable taxes in the balance sheet)	0

Components of the income tax expense

Payable tax on this year's result	0
Adjustment in respect of priors	0
Total payable tax	0
Change in deferred tax based on original tax rate	0
Tax expense	0

Reconciliation of the tax expense

Result before taxes	-23 969
Calculated tax	-5 273
Tax expense	0
Difference	5 273

The difference consist of:

Other differences	5 273
Sum explained differences	5 273

Note 3 Shareholders' equity

Equity changes in the year	Share		Total
	Share capital	premium	
Founded 10.02.2021	30 000	0	30 000
Profit for the period	0	-23 969	-23 969
Capital increase 16.04	27 604	27 576 788	27 604 392
Capital increase 16.04	4 369	4 364 467	4 368 836
Equity 31.12.	61 973	31 917 286	31 979 259



Berlin Kipco AS

Notes to the accounts for 2021

Note 4 Subsidiaries, associated companies, and joint ventures

Investments in subsidiaries, associated companies and joint ventures are booked according to the cost method.

Subsidiaries	Location	Ownership/ voting right	Equity last year (100%)	Result last year (100%)	Balance sheet value
Berlin Midco AS	Sandnes	2,96 %	1 080 808 296	-49 133	31 973 228

Note 5 Share capital and shareholder information

The parent company Berlin Topco AS has its registered offices in Grenseveien 21, 4316 Sandnes, where the consolidated accounts which include the company can be obtained.

The share capital of NOK 61 973 consists of 61 973 228 shares with nominal value of NOK 0,001 each.


List of major shareholders at 31.12.	Number of shares	Ownership
Berlin Topco AS	32 007 567	51,65 %
Lolorama AS	4 354 256	7,03 %
Art Vandelay AS	2 708 585	4,37 %
Gulli Holding AS	1 900 438	3,07 %
Stigen Holding AS	1 580 087	2,55 %
JHS AS	1 500 000	2,42 %
Renate Usken Holding AS	1 430 399	2,31 %
Pål Thingbø AS	1 043 819	1,68 %
Leupli Invest AS	1 013 003	1,63 %
Remedy AS	890 059	1,44 %
Martin Voght Jühler	849 620	1,37 %
Grønås Holding AS	840 553	1,36 %
Kristian Misje Mossige	749 174	1,21 %
Grete Øvrebø	740 745	1,20 %
Bo Johannesen Holding AS	722 372	1,17 %
Carina Linnéa Bergström	639 416	1,03 %
Other owners (ownership <1%)	9 003 135	14,51 %
Total number of shares	61 973 228	100 %

The share capital consists of	Number of shares	Nominal value	Book value
A shares	30 000 000	0,001	30 000
B shares	31 973 228	0,001	31 973
Total	61 973 228	0,001	61 973



Signature Certificate

Reference number: BMEJJ-DKFX5-Q8QCL-FZZNB

Signer	Timestamp	Signature
Camilla Gjetvik Email: camilla@boost.ai		
Sent:	15 Aug 2022 09:58:52 UTC	
Viewed:	15 Aug 2022 11:29:09 UTC	
Signed:	15 Aug 2022 11:29:26 UTC	
Recipient Verification: ✓ Email verified	15 Aug 2022 11:29:09 UTC	IP address: 62.92.243.242 Location: Oslo, Norway

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To the General Meeting of Berlin Kipco AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Berlin Kipco AS (the Company), which comprise the balance sheet as at 31 December 2021, the revenue 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 2021, 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 laws and regulations 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.

PricewaterhouseCoopers AS, Kanalsletta 8, Postboks 8017, NO-4068 Stavanger
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



Independent Auditor's Report - Berlin Kipco AS



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 legal 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.

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.

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

Stavanger, 30 June 2022
PricewaterhouseCoopers AS

Roy Henrik Heggelund
State Authorised Public Accountant

(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Heggelund, Roy Henrik	BANKID	2022-08-22 12:56

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Board of Directors report

Berlin KipCo AS (incorporated in Norway in 2021) is owned by Berlin TopCo AS (Norway) and Boost.ai AI AS employees. The company has minority investments in Berlin MidCo AS (Norway).

Boost KipCo is domiciled in Sandnes, Norway

Financial Highlights 2021

The company did not generate any revenue in 2021. The operating loss for 2021 was NOK -24k

The company's assets were NOK 32m at the end of December 2021. At this point in time, non-current assets were NOK 31.9m (investment in subsidiaries) and receivables from group companies NOK 30k. Current liabilities at the end of 2021 were NOK 24k (accounts payables)

Going concern

The board of directors are satisfied with the developments throughout 2021 and views the future potential of the company as very attractive. The basis for a going concern exists and the annual accounts for 2021 have been prepared based on this assumption.

Research and development activities

The company is not engaged in R&D activities

Market, financial, and liquidity risk

Foreign exchange.

Berlin KipCo AS is not exposed to foreign exchange rate fluctuations. However, Boost Ai AS operates across different currencies and changes in FX may impact the value of the Berlin KipCo investments.

Liquidity and interest rate.

Berlin KipCo AS is not exposed to interest rate risk or liquidity risk.

Financial market risk

No substantial changes in the valuation of assets are expected to occur as a result of the existing market conditions.

Credit risk

Berlin KipCo AS is not exposed to credit risk.

Work environment

The company does not have any employees

Equality and Inclusion

We are an equal opportunities employer and believe that all employees should be treated fairly and equitably. We consider all employees equally regardless of their race, colour, national origin, sex, marital status, age, religion or belief, disability or sexual orientation

Berlin KipCo AS's board of directors consist of 50% female and 50% male representation.



Environmental report

No aspects of Berlin KipCo's operations materially impact the environment, other than what one should expect from an IT company.

Insurance for Board Members

No insurance has been taken out for the board members of KipCo AS for their possible liability to the company and third parties in 2021. However, a new D&O insurance with up to NOK 25 million coverage will be in place for the 2022 period

Stavanger, 30.06.2022


Jess Ørngaard Libak Tropp
Chairman of the Board

Camilla Gjetvik


Camilla Lona Gjetvik
Board member





Signature Certificate

Reference number: 5C4QJ-UFV6D-9NJKV-QSXLR

Signer	Timestamp	Signature
Camilla Gjetvik Email: camilla@boost.ai		
Sent:	22 Aug 2022 13:50:17 UTC	
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Skatteetaten

Vår dato 30.03.2022	Din/Deres dato 15.03.2022	Saksbehandler Lars Waalorp
800 80 000 Skatteetaten.no	Din/Deres referanse AR480258174	Telefon 90833418
Org.nr 974761076	Vår referanse 2022/5263612	Postadresse Postboks 9200 Grønland 0134 OSLO

BERLIN KIPCO AS
Grenseveien 21
4313 SANDNES

Att. Jørgen Frøyen

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Berlin Kipco AS, org.nr. 926 628 887

Vi viser til deres brev av 15. mars 2022 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Berlin Kipco AS. Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Berlin Kipco AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

Berlin Kipco AS inngår i et konsern hvor eierne hovedsakelig er norske og utenlandske profesjonelle investorer. Selskapet har som formål «Handel med og investering i fast eiendom, verdipapirer og andre formuesobjekter, herunder deltakelse i andre selskaper med lignende virksomhet». Selskapene driver virksomhet i flere land, herunder i et amerikansk datterselskap. Selskapets arbeidsspråk er i stor grad engelsk, og styrelederen er utenlandsk.

Skattekontorets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen [...] være på norsk. Departementet kan ved [...] enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap mv., er det uttalt følgende om regnskapslovens formål, jf. pkt. 1.1:

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives,



f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til “informative regnskaper for ulike grupper av regnskapsbrukere”. Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter skattekontorets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet inngår i et konsern hvor eierne hovedsakelig er norske og utenlandske profesjonelle investorer. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.