



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	913 500 717
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	VARME ACQUISITIONS AS
Forretningsadresse:	Brynsveien 2 1338 SANDVIKA

Regnskapsår

Årsregnskapets periode:	01.01.2023 - 31.12.2023
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Konsern

Morselskap i konsern:	Ja
Konsernregnskap lagt ved:	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:	Janelle Brataas
Dato for fastsettelse av årsregnskapet:	05.03.2024

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, 29.04.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
Annen driftskostnad	2, 13	216 000	108 000
Sum kostnader		216 000	108 000
Driftsresultat		-216 000	-108 000
Finansinntekter og finanskostnader			
Inntekt på investering i datterselskap og tilknyttet selskap		5 876 000	108 000
Annen finansinntekt		44 000	
Sum finansinntekter		5 920 000	108 000
Netto finans	3	5 920 000	108 000
Ordinært resultat før skattekostnad		5 704 000	0
Skattekostnad på ordinært resultat	4	0	0
Ordinært resultat etter skattekostnad		5 704 000	0
Årsresultat		5 704 000	0
Overføringer og disponeringer			
Overføringer til/fra annen egenkapital		5 704 000	
Sum overføringer og disponeringer		5 704 000	



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investering i datterselskap	5	2 469 807 000	2 469 807 000
Investeringer i aksjer og andeler	6	187 000 000	187 000 000
Sum finansielle anleggsmidler		2 656 807 000	2 656 807 000
Sum anleggsmidler		2 656 807 000	2 656 807 000
Omløpsmidler			
Varer			
Fordringer			
Andre fordringer	7, 12	2 061 000	156 000
Sum fordringer		2 061 000	156 000
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende	8	5 196 000	1 209 000
Sum bankinnskudd, kontanter og lignende		5 196 000	1 209 000
Sum omløpsmidler		7 257 000	1 365 000
SUM EIENDELER		2 664 064 000	2 658 172 000
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital		19 407 000	19 407 000
Annen innskutt egenkapital		2 468 371 000	2 468 371 000
Sum innskutt egenkapital		2 487 778 000	2 487 778 000
Opptjent egenkapital			



Balanse

Beløp i: NOK	Note	2023	2022
Annen egenkapital		176 097 000	170 394 000
Sum opptjent egenkapital		176 097 000	170 394 000
Sum egenkapital	9	2 663 875 000	2 658 172 000
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		189 000	
Sum kortsiktig gjeld		189 000	
Sum gjeld		189 000	0
SUM EGENKAPITAL OG GJELD		2 664 064 000	2 658 172 000
POSTER UTENOM BALANSEN			
Pantstillelser	11	2 475 003 000	2 471 016 000



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List of Signatures Page 1/1

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Name	Method	Signed at
Jeremy Roudier	One-Time-Password	2024-03-06 09:51 GMT+01
Poullsson, Siw Linnea	BANKID	2024-03-05 15:15 GMT+01
BYSVEEN, STEINAR	BANKID	2024-03-05 14:16 GMT+01
Dahl, Christian Andre	BANKID	2024-03-05 14:06 GMT+01
Maria Munina	One-Time-Password	2024-03-05 13:39 GMT+01



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Varme Acquisitions AS

Director's report 2023

Varme Acquisitions AS

Ownership

Varme Acquisitions AS is a wholly owned subsidiary of Varme Finco AS.

Business

Varme Acquisitions AS is a holding company whose purpose is to investment in companies with operational activities in district heating. Varme Acquisitions has 2 wholly owned subsidiaries; Oslofjord Varme AS and Mosjøen Varme Leasing AS. The company also owns 57% of Fredrikstad Fjernvarme AS and 50% of Drammen Fjernvarme AS. Varme Acquisitions is located in Bærum.

Varme Acquisitions has entered into an agreement to buy 70% of the shares in Enebakk BioEnergi AS in January 2024.

Financial performance

In the Board's opinion, the income statement and balance sheet give a true and fair view of the financial development during the year and the financial position at year end.

The company had a net profit before group contributions received of kr 1,5 mill. The company received a group contribution of kr 4,2 mill so that the net profit is kr 5,7 mill.

Continued operations

In accordance to the Accounting Act §3-3, we confirm that the requirement for the preparation of the financial statements being based on the going concern assumption has been met. The basis for this is the budget for 2023 and the company's long-term strategic forecast for the coming years.

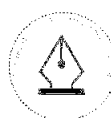
External environment

The company does not pollute the external environment.

Working environment and personnel

The company does not have any employees. The Board of Directors consists of 3 men and 2 women. The group's personnel policy ensures that there is no gender discrimination, and therefore no other measures are taken in this area.

The company has in cooperation with their subsidiary, Oslofjord Varme, published due diligence assessments on Oslofjord Varme's webpage.



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**Financial risk**

The company does not have any loans and therefore financial risks must be regarded as low. The difference between net cash flows from operational activities and the operating profit consists mainly of an increase in receivables.

The company has insurance coverage for Directors and Officers which limits their personal liability in their role for the company, external environment and third parties.

Distribution of profits

The company had a net profit of kr 5,7 mill in 2023. It is proposed that kr 5,7 is transferred to other equity.

Bærum, 5 March 2024

Steinar Bysveen
Chairman of the
Board

Linnea Jansen
Board member

Maria Munina
Board member

Jérémy Roudier
Board member

Christian Dahl
Board member



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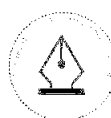
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Varme Acquisitions AS Income statement

Amounts in NOK thousands

	Note	2023	2022
Revenue			
Total revenue		<u>0</u>	<u>0</u>
Operating expenses			
Other operating expenses	2, 13	216	108
Total operating expenses		<u>216</u>	<u>108</u>
Operating profit		<u>-216</u>	<u>-108</u>
Financial income and expenses			
Income from subsidiaries		5 876	108
Other financial income		44	0
Other financial expenses		0	0
Net financial items	3	<u>5 920</u>	<u>108</u>
Profit before income tax		<u>5 704</u>	<u>0</u>
Income tax expense	4	<u>0</u>	<u>0</u>
Net profit		<u>5 704</u>	<u>0</u>
Allocated as follows			
Transferred to other equity		5 704	0



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Varme Acquisitions AS Balance Sheet

Amounts in NOK thousands

	Note	31.12.2023	31.12.2022
ASSETS			
Non-current assets			
<i>Financial assets</i>			
Investments in subsidiaries	5	2 469 807	2 469 807
Investments in associated companies and joint ventures	6	187 000	187 000
Total financial assets		2 656 807	2 656 807
Total non-current assets		2 656 807	2 656 807
Current assets			
<i>Receivables</i>			
Other receivables	7, 12	2 061	156
Total receivables		2 061	156
<i>Cash and cash equivalents</i>	8	5 196	1 209
Total current assets		7 257	1 365
TOTAL ASSETS		2 664 064	2 658 172



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Varme Acquisitions AS

Balance Sheet

Amounts in NOK thousands

	Note	31.12.2023	31.12.2022
EQUITY AND LIABILITIES			
EQUITY			
<i>Paid-in capital</i>			
Share capital		19 407	19 407
Other paid-in capital		<u>2 468 371</u>	<u>2 468 371</u>
Total paid-in capital		<u>2 487 778</u>	<u>2 487 778</u>
<i>Retained earnings</i>			
Other equity		<u>176 097</u>	<u>170 393</u>
Total retained earnings		<u>176 097</u>	<u>170 393</u>
TOTAL EQUITY	9	<u>2 663 875</u>	<u>2 658 172</u>
LIABILITIES			
<i>Current liabilities</i>			
Trade creditors		<u>189</u>	<u>0</u>
Total current liabilities		<u>189</u>	<u>0</u>
TOTAL LIABILITIES		<u>189</u>	<u>0</u>
TOTAL EQUITY AND LIABILITIES		<u>2 664 064</u>	<u>2 658 172</u>

Bærum 5.3.2024

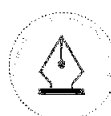
Steinar Bysveen
Styret leder

Linnea Jansen
Styremedlem

Maria Munina
Styremedlem

Jérémy Roudier
Styremedlem

Christian Dahl
Styremedlem



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Varne Acquisitions AS Statement of cash flows

Amounts in NOK thousands

	31.12.2023	31.12.2022
Cash flows from operating activities		
Profit before income tax	5 704	0
Income taxes paid	0	0
Change in accounts receivables	0	0
Change in trade payables	189	0
Change in other financing activities	44	0
Change in other working capital	-6 057	-116
Total net cash from operating activities	-120	-116
Cash flows from investing activities		
Payment for share capital increase in associated company	0	-25 000
Total net cash from investing activities	0	-25 000
Cash flows from financing activities		
Proceeds from increase in share capital	0	0
Proceeds from loans	0	0
Repayment of loans	0	0
Net group contributions	4 108	25 104
Total net cash flows from financing activities	4 108	25 104
Net increase (decrease) in cash and cash equivalents	3 987	-12
Cash and cash equivalents at beginning of period	1 209	1 221
Cash and cash equivalents at end of period	5 196	1 209



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Varme Acquisitions AS

NOTES TO THE FINANCIAL STATEMENTS FOR 2023

Note 1 Accounting principles

Accounting principles

The financial statements are prepared in accordance with the Norwegian Accounting Act of 1998 and accounting standards and practices generally accepted in Norway.

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 classification of liabilities.

Current assets are valued at the lower of cost and fair value. Other short-term liabilities are capitalised based on nominal amounts when the transactions take place.

Fixed assets are initially valued at cost value. These assets are written down to fair value when they have been impaired, and the impairment is not expected to be permanent. Long term liabilities in NOK with the exception of other accruals are capitalised at nominal value when established.

Derivative financial instruments and hedging activities

The gain or loss relating to derivatives is recognised immediately in the income statement.

Shares in subsidiaries

Investments in subsidiaries are valued with the cost method. The investments are written down to fair value when the impairment is not considered transient.

Dividends received and corporate contributions from the subsidiaries are recognised as financial income. Dividend and corporate contributions from subsidiaries that exceeds the withheld results during the ownership period are considered repayment of acquisition cost.

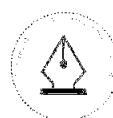
Dividends and corporate contributions are recognised in the accounts of the owner's company in line with the Norwegian standard accounting practice.

Associated companies

Associated companies are companies where the parent has significant influence, but not control. Significant influence is normally where the parent has between 20 and 50 % voting rights. Investments in associated companies are accounted for by the cost method. The carrying amount includes any implicit goodwill at the time of purchase.

Investment in shares in other companies

Shares in other companies are valued with the cost method in the companies' accounts.



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The investment is valued at acquisition cost for shares.

Receivables

Trade and other receivables are recognised at nominal value.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts.

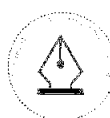
Taxes

The tax charge in the income statement includes both taxes payable for the period and changes in deferred tax. Deferred tax is calculated at 22 % 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.

Tax reduction on group contributions given and tax on group contribution received, booked as a reduction of cost price or taken directly to equity, are booked directly against tax in the balance sheet.

Cash flow statement

The cash flow statement is prepared in accordance with the indirect method.



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Note 2 Employee benefit expenses

(Amounts in NOK thousands)

There are no employees in Varme Acquisitions AS.

The audit fee included in other operating expenses for 2023 totals TNOK 26 excluding VAT and can be categorised as follows:

Statutory audit	26
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Note 3 Specification of financial income and expenses

(Amounts in NOK thousands)

Financial income	2023	2022
Group contribution	4 172	108
Dividend income	1 704	0
Other interest income	44	0
Total financial income	5 920	108

Financial expenses	2023	2022
Interest expenses to group companies	0	0
Other interest expenses	0	0
Other financial expenses	0	0
Total financial expenses	0	0

Note 4 Taxes

(Amounts in NOK thousands)

Components of the income tax expense:	31.12.2023	31.12.2022
Current tax on profits for the year	0	0
Change in deferred tax	0	0
Total income tax expense	0	0

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

Profit (loss) before taxes	5 704	0
Permanent differences	-1 704	0
Limited interest deductibility	0	0
Group contribution received without tax effect	-4 000	0
Taxable income	0	0

There are no temporary differences between accounting and tax values for this company.

Reconciliation of the tax expense	31.12.2023	31.12.2022
Profit (loss) before taxes	5 704	0
Expected income tax based on nominal tax rate	1 255	0



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Tax effect of the following:		
Permanent differences	-1 255	0
Limited interest deductibility	0	0
Income tax expenses	0	0
Effective tax rate	0,0 %	0,0 %

Note 5 Investments in subsidiaries

(Amounts in NOK thousands)

Company	of shares	Ownership	Book value
Oslofjord Varme AS	100	100 %	2 383 948
Mosjøen Varme Leasing AS	30 000	100 %	8 600
Fredrikstad Fjernvarme AS	967 938	56,9 %	77 259
Total			2 469 807

Investments in subsidiaries are booked according to the cost method.

Financial information:	Net profit (loss) for 2023	Equity 31.12.2023	Location
Oslofjord Varme AS	130 060	258 676	Bærum
Mosjøen Varme Leasing AS	2 958	18 412	Bærum
Fredrikstad Fjernvarme AS	5 906	122 401	Fredrikstad

Note 6 Investments in associated companies and joint ventures

(Amounts in NOK thousands)

Company	of shares	Ownership	Book value
Drammen Fjernvarme AS	245	50 %	187 000
Total			187 000

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

Financial information:	Net profit (loss) for 2023	Other changes in capital	Equity 31.12.2023	Location
Drammen Fjernvarme AS	10 974	0	232 374	Drammen

Note 7 Trade and other receivables

(Amounts in NOK thousands)

	31.12.2023	31.12.2022
Other short term receivables	185	48
Receivables from related parties	1 876	108
Total	2 061	156

Note 8 Cash and cash equivalents

(Amounts in NOK thousands)

Varme Acquisitions AS does not have restricted cash as at 31.12.2023.



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Note 9 Shareholders' Equity

(Amounts in NOK thousands)

	Share Capital	Other paid-in equity	Other equity	Total
Equity as at 1.1.2023	19 407	2 468 371	170 393	2 658 172
Profit for the year			5 704	5 704
Group contributions after tax				0
Equity as at 31.12.2023	19 407	2 468 371	176 097	2 663 875

Note 10 Shareholdings

The share capital consists of 6.469.149 shares with a nominal value of kr 3,- each. Varme Acquisitions AS is a wholly owned subsidiary of Varme Finco AS.

In accordance to the Norwegian Accounting Act of 1998, § 3-7, the company has not prepared consolidated financial statements. Consolidated financial statements are prepared by the parent company of the group, Varme Topco AS, and can be obtained at their registered office in Bærum.

Note 11 Guarantee obligations

(Amounts in NOK thousands)

As of 31.12.2023, Varme Finco AS has entered into a Bank Facilities Agreement with a consortium consisting of DNB Bank ASA, Nordea Bank ABP and SEB AB. The facilities agreement is for MNOK 985,9 and as of 31.12.2023, MNOK 695,9 is drawn down. The loan matures in seven years from the date of the first drawdown, 19.12.2019. The loan is to be repaid in full on the maturity date as no installments are made during the period of the loan. The loan has a floating interest rate of NIBOR + margin. Varme Finco AS has also entered into a PP Note Purchase Agreement with PP debt providers represented by IFM Investors Pty Ltd., Vantage Infrastructure and Sunlife. The Agreement is for an equivalent of MNOK 811,9 and 4 notes have been issued at a fixed rate, expiring in 10, 12 and 15 years from the date of the issuance, 19.12.2019. The Notes are to be repaid in full on the maturity date.

Oslofjord Varme AS, Varme Acquisitions AS, Varme Finco AS and Mosjøen Varme Leasing AS have mortgaged their assets as security for the loans.

	31.12.2023	31.12.2022
Book value of assets secured for mortgaged debt:		
Investments in shares	2 469 807	2 469 807
Other receivables	0	0
Cash and cash equivalents	5 196	1 209
Total	2 475 003	2 471 016

Note 12 Intercompany balances for group companies

(Amounts in NOK thousands)

		31.12.2023	31.12.2022
Receivables			
Oslofjord Varme AS	Current	172	108
Fredrikstad Fjernvarme AS	Current	1 704	0
Total group receivables		1 876	108



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Note 13 Related party transactions

(Amounts in NOK thousands)

The following transactions occurred with related parties:

Sales and purchases of goods and services	2023	2022
Purchase of services from Oslofjord Varme AS	7	7
Total	7	7



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To the General Meeting of Varme Acquisitions AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Varme Acquisitions AS (the Company), which comprise the balance sheet as at 31 December 2023, the income statement and statement cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the financial statements comply with applicable statutory requirements, and the financial statements give a true and fair view of the financial position of the Company as at 31 December 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.

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.

PricewaterhouseCoopers AS, Strømsø Torg 9, Postboks 2078 Strømsø, NO-3003 Drammen
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



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>

Drammen, 5 March 2024
PricewaterhouseCoopers AS

Gorm F. Nymark
State Authorised Public Accountant
(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Nymark, Gorm Frode	BANKID_MOBILE	2024-03-05 08:08

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Skattedirektoratet

Saksbehandler Torstein Kinden Helleland	Deres dato 12.06.2015	Vår dato 17.06.2015
Telefon 22078139	Deres referanse SBR	Vår referanse 2015/570514

19 JUNI 2015

PriceWaterhouseCoopers AS
Postboks 748
0106 Oslo

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk

— Vi viser til deres brev av 12. juni 2015 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper;

Varme Midco AS org. nr. 913 500 644
Varme Acquisitions AS org. nr. 913 500 717

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Varmer Midco AS og Varmer Acquisitions AS 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

Varmer Midco AS er datterselskap til det engelske selskapet Varmer Holdings UK Ltd. Varmer Midco AS er datterselskap til Varmer Midco AS. Varmer Midco AS er av det engelske morselskapet pålagt å utarbeide årsregnskapet, årsrapporten og konsernregnskapet på engelsk. Varmer Acquisitions AS har inngått en låneavtale med en utenlandsk långiver vedrørende finansiering av Varmer Acquisitions AS og de underliggende selskapene. Långiveren stiller krav om at selskapet utarbeider årsregnskap, årsrapport og konsernregnskap for de underliggende selskapene på 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."

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

Postadresse
Postboks 9200 Grønland
0134 Oslo

Besøksadresse:
Se www.skatteetaten.no
Org.nr: 996250318
E-post: skatteetaten.no/sendepost

Sentralbord
800 80 000
Telefaks
22 17 08 60



”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 eiet av et utenlandsk selskap. Eierkretsen er begrenset. Videre er det vektlagt at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

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