



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 819 185 832
Organisasjonsform: Aksjeselskap
Foretaksnavn: WASHTEC BILVASK AS
Forretningsadresse: Slependsveien 108
1396 BILLINGSTAD

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Nei
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Forenklet IFRS

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Morten Dale
Dato for fastsettelse av årsregnskapet: 28.04.2025

Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

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, 18.05.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt	2, 3	272 356 388	284 189 380
Annen driftsinntekt		2 985 335	687 571
Sum inntekter		275 341 723	284 876 951
Kostnader			
Varekostnad	3	191 223 733	208 062 751
Lønnskostnad	4	38 161 248	34 274 868
Avskrivning	5, 6	3 324 494	3 150 743
Annen driftskostnad	4	20 664 797	18 484 857
Sum kostnader		253 374 273	263 973 219
Driftsresultat		21 967 450	20 903 732
Finansinntekter og finanskostnader			
Annen finansinntekt	7	4 229 153	3 878 035
Sum finansinntekter		4 229 153	3 878 035
Annen finanskostnad	7	1 058 891	902 178
Sum finanskostnader		1 058 891	902 178
Netto finans		3 170 262	2 975 856
Resultat før skattekostnad		25 137 713	23 879 589
Skattekostnad på resultat	8	5 883 518	5 253 510
Årsresultat		19 254 195	18 626 079
Årsresultat etter minoritetsinteresser		19 254 195	18 626 079
Totalresultat		19 254 195	18 626 079
Overføringer og disponeringer			
Ordinært utbytte	3	8 000 000	8 000 000
Overført til mellomregning med hovedkontor		11 254 195	10 626 079



Resultatregnskap

Beløp i: NOK	Note	2024	2023
Sum overføringer og disponeringer		19 254 195	18 626 079



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	8	3 385 136	4 012 162
Sum immaterielle eiendeler		3 385 136	4 012 162
Varige driftsmidler			
Tomter, bygninger og annen fast eiendom	6, 9	2 511 899	1 735 967
Maskiner og anlegg	6, 9	3 704 070	3 878 929
Driftsløsøre, inventar, verktøy, kontormaskiner o.l.	5	1 234 148	1 819 286
Sum varige driftsmidler		7 450 116	7 434 182
Sum anleggsmidler		10 835 252	11 446 344
Omløpsmidler			
Varer			
Sum varer	10	7 927 828	14 848 695
Fordringer			
Kundefordringer	3, 11	36 576 363	37 013 997
Andre kortsiktige fordringer	3	58 298 355	36 816 965
Sum fordringer		94 874 717	73 830 962
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter o.l.	12	21 347 277	18 561 635
Sum bankinnskudd, kontanter og lignende		21 347 277	18 561 635
Sum omløpsmidler		124 149 822	107 241 292
SUM EIENDELER		134 985 074	118 687 636

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital



Balanse

Beløp i: NOK	Note	2024	2023
Aksjekapital (3 000 aksjer á kr 1 000)	13, 14	3 000 000	3 000 000
Overkurs	14	3 595 005	3 595 005
Sum innskutt egenkapital		6 595 005	6 595 005
Opptjent egenkapital			
Annen egenkapital	14	45 768 839	34 514 644
Sum opptjent egenkapital		45 768 839	34 514 644
Sum egenkapital		52 363 844	41 109 649
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Øvrig langsiktig gjeld	9	3 710 374	3 284 426
Sum annen langsiktig gjeld		3 710 374	3 284 426
Sum langsiktig gjeld		3 710 374	3 284 426
Kortsiktig gjeld			
Leverandørgjeld	3	19 973 764	8 207 101
Betalbar skatt	8	5 165 236	5 763 281
Skyldige offentlige avgifter		9 797 046	13 328 344
Utbytte	3, 14	8 000 000	8 000 000
Serifikatlån		2 645 779	2 408 179
Annen kortsiktig gjeld	3, 15	33 329 033	36 586 656
Sum kortsiktig gjeld		78 910 857	74 293 561
Sum gjeld		82 621 231	77 577 987
SUM EGENKAPITAL OG GJELD		134 985 074	118 687 636



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 407404

Enheten

Organisasjonsnummer: 819 185 832
Organisasjonsform: Aksjeselskap
Foretaksnavn: WASHTEC BILVASK AS
Forretningsadresse: Slepndveien 108
1396 BILLINGSTAD

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Nei
Benyttet ved utarbeidelsen av
årsregnskapet til selskapet: Forenklet IFRS

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Morten Dale
Dato for fastsettelse av årsregnskapet: 28.04.2025

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja

Grunnlag for avgivelse

År 2024: Årsregnskap er elektronisk innlevert.
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024.

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, 17.05.2025



Organisasjonsnr: 819 185 832
WASHTEC BILVASK AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt		272 356 388	284 189 380
Annen driftsinntekt	2, 3	2 985 335	687 571
Sum inntekter		275 341 723	284 876 951
Kostnader			
Varekostnad	3	191 223 733	208 062 751
Lønnskostnad	4	38 161 248	34 274 868
Avskrivning	5, 6	3 324 494	3 150 743
Annen driftskostnad	4	20 664 797	18 484 857
Sum kostnader		253 374 273	263 973 219
Driftsresultat		21 967 450	20 903 732
Finansinntekter og finanskostnader			
Annen finansinntekt	7	4 229 153	3 878 035
Sum finansinntekter		4 229 153	3 878 035
Annen finanskostnad	7	1 058 891	902 178
Sum finanskostnader		1 058 891	902 178
Netto finans		3 170 262	2 975 856
Resultat før skattekostnad		25 137 713	23 879 589
Skattekostnad på resultat	8	5 883 518	5 253 510
Årsresultat		19 254 195	18 626 079
Årsresultat etter minoritetsinteresser		19 254 195	18 626 079
Totalresultat		19 254 195	18 626 079
Overføringer og disponeringer			
Ordinært utbytte	3	8 000 000	8 000 000
Overført til mellomregning med hovedkontor		11 254 195	10 626 079
Sum overføringer og disponeringer		19 254 195	18 626 079



Organisasjonsnr: 819 185 832
WASHTEC BILVASK AS

BALANSE

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	8	3 385 136	4 012 162
Sum immaterielle eiendeler		3 385 136	4 012 162
Varige driftsmidler			
Tomter, bygninger og annen fast eiendom	6, 9	2 511 899	1 735 967
Maskiner og anlegg	6, 9	3 704 070	3 878 929
Driftsløsøre, inventar, verktøy, kontormaskiner o. l.	5	1 234 148	1 819 286
Sum varige driftsmidler		7 450 116	7 434 182
Sum anleggsmidler		10 835 252	11 446 344
Omløpsmidler			
Varer			
Sum varer	10	7 927 828	14 848 695
Fordringer			
Kundefordringer	3, 11	36 576 363	37 013 997
Andre kortsiktige fordringer	3	58 298 355	36 816 965
Sum fordringer		94 874 717	73 830 962
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter o. l.	12	21 347 277	18 561 635
Sum bankinnskudd, kontanter og lignende		21 347 277	18 561 635
Sum omløpsmidler		124 149 822	107 241 292
SUM EIENDELER		134 985 074	118 687 636
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital (3 000 aksjer á kr 1 000)	13, 14	3 000 000	3 000 000
Overkurs	14	3 595 005	3 595 005
Sum innskutt egenkapital		6 595 005	6 595 005



Opptjent egenkapital			
Annen egenkapital	14	45 768 839	34 514 644
Sum opptjent egenkapital		45 768 839	34 514 644
Sum egenkapital		52 363 844	41 109 649
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Øvrig langsiktig gjeld	9	3 710 374	3 284 426
Sum annen langsiktig gjeld		3 710 374	3 284 426
Sum langsiktig gjeld		3 710 374	3 284 426
Kortsiktig gjeld			
Leverandørgjeld	3	19 973 764	8 207 101
Betalbar skatt	8	5 165 236	5 763 281
Skyldige offentlige avgifter		9 797 046	13 328 344
Utbytte	3, 14	8 000 000	8 000 000
Serifikatån		2 645 779	2 408 179
Annen kortsiktig gjeld	3, 15	33 329 033	36 586 656
Sum kortsiktig gjeld		78 910 857	74 293 561
Sum gjeld		82 621 231	77 577 987
SUM EGENKAPITAL OG GJELD		134 985 074	118 687 636



Organisasjonsnr: 819 185 832
WASHTEC BILVASK AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
3

Antall årsverk i regnskapsåret
30.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



Director's report.

WashTec Bilvask AS

Nature and location of the business

WashTec Bilvask AS is concentrated on sales and service of car wash equipment, chemistry, as well as associated aftermarket services. The company's product range is car washes, self-washing and other additional equipment used by oil companies, the automotive industry, transport companies and other independent players who offer car wash services to consumers.

The company is located at Slepndveien 108, Billingstad.

WashTec Bilvask AS is a wholly owned subsidiary of WashTec A/S in Denmark. WashTec A/S Denmark is a wholly owned subsidiary of WashTec Cleaning Technology GmbH in Germany.

Continued operation

In accordance with §4-5 of the Accounting Act, it is confirmed that the going concern is present and has been used as a basis for the preparation of the accounts. The parent company has international agreements with oil companies, which is also significant for the level of activity for the business in Norway.

Environment and staff

The working environment is considered good. Last year's total sickness absence was 333 days, which amounts to 2.5% of total working hours last year. There have been no major accidents at work during the period.

The activities do not cause pollution beyond what is normal for similar enterprises.

Equality

The company aims to be a workplace where there is full equality between women and men. A policy has been incorporated that aims to ensure that there is no discrimination based on gender. Of the company's 30 employees, 4 are women. The company aims to increase this share.

The Transparency Act

The company's account of the due diligence assessments in accordance with the requirements of the law is published on the company's website www.washtec.no.

Future development and presentation of the annual accounts

The management believes that the financial statements give a true and fair view of the company's assets and liabilities, financial position and profit.

The profit for 2024 has decreased due to lower machine sales compared to 2023, the





management considers the overall performance for the year satisfactory. The company retains a high and stable market share in machine sales.

Both the total capital and the equity ratio were higher at the end of the year compared to 2023.

The willingness to invest among customers can fluctuate given uncertainty in macroeconomic developments and currency fluctuations. Our business model is characterized by recurring business, which means less uncertainty in operation.

Expects profit in 2025 at approximately the same level as 2024

Impact on the external environment and measures taken to prevent, reduce or mitigate damage

Washtec meets the highest standards, not only of the product and service quality, but also in environmental protection. In our operations, we always aim maximum efficiency in the use of materials resources.

Cash flow

Net cash flow from operational activities amounted to NOK 13.6 million in 2024. Net cash flow from operational activities amounted to NOK 13.6 million in 2024. The deviation between the operating profit of NOK 21.9 million and the cash flow is due to a change in trade payable, as the supplier owes more. The payments that reduce the rental obligation have been taken into account.

Financial risk

Overall goal setting and strategy

WashTec Bilvask is exposed to financial risk through currency risk. The goal is to reduce this risk to the greatest extent possible. The company does not currently use financial instruments, but this is subject to ongoing assessment by the parent company.

Markeds Risk

WashTec Bilvask sees a growing demand for automated car wash in the market and many new players consider car wash as an interesting segment to invest in. Many new and established players in the market also see the potential of offering consumer-friendly solutions in subscription cleaning, which will be expected to attract more end customers to automated car washes. We would like to emphasize that there is normally uncertainty associated with assessments of future conditions.

Credit risk

Credit risk is considered to be low.

Liquidity risk

The company considers liquidity to be good but is continuously working on improvements to the collection of trade receivables.

The Washtec Group has an insurance scheme for directors' liability towards third parties that





covers the members of the board.

After the balance sheet date, no significant events have occurred that have an impact on the annual report.

Profit for the year and appropriations

It is proposed that the profit for the year be allocated as follows to WashTec Bilvask AS:

Allocated dividend	kr.	8.000.000
Other equity	kr	11.254.195
Total allocated	kr.	19.254.195

Billingstad, 28. April 2025

Thomas Munch Andersen
Board member

Morten Dale
Chairman of the board / general manager





Verifikasjon

Transaksjon 09222115557545369055

Dokument

NO Årsberetning 2024 _engelsk

Hoveddokument

3 sider

Initiert på 2025-04-28 15:11:35 CEST (+0200) av Henriette

Aakjær (HA)

Ferdigstilt den 2025-04-28 15:38:36 CEST (+0200)

Initiativtaker

Henriette Aakjær (HA)

Washtec A/S

haakjaer@washtec.com

+4566442496

Underskriverne

Thomas Munch Andersen (TMA)

WashTec Bilvask AS

tmandersen@washtec.com

+4530368915

Signert 2025-04-28 15:37:33 CEST (+0200)

Morten Dale (MD)

WashTec Bilvask AS

mdale@washtec.com

+4790112900

Signert 2025-04-28 15:38:36 CEST (+0200)

Denne verifiseringen ble utstedt av Scrive. Informasjon i kursiv har blitt verifisert trygt av Scrive. For mer informasjon/bevis som angår dette dokumentet, se de skjulte vedleggene. Bruk en PDF-leser, som Adobe Reader, som kan vise skjulte vedlegg for å se vedleggene. Vennligst merk at hvis du skriver ut dokumentet, kan ikke en utskrevet kopi verifiseres som original i henhold til bestemmelsene nedenfor, og at en enkel utskrift vil være uten innholdet i de skjulte vedleggene. Den digitale signeringsprosessen (elektronisk forsegling) garanterer at dokumentet og de skjulte vedleggene er originale, og dette kan dokumenteres matematisk og uavhengig av Scrive. Scrive tilbyr også en tjeneste som lar deg automatisk verifisere at dokumentet er originalt på: <https://scrive.com/verify>





KPMG AS
Dr. Hansteins gate 9
N-3044 Drammen

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

To the General Meeting of WashTec Bilvask AS

Independent Auditor's Report

Opinion

We have audited the financial statements of WashTec Bilvask AS (the Company), which comprise the balance sheet as at 31 December 2024, the income statement, statement of comprehensive income and statement of 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 2024, and its financial performance and its cash flows for the year then ended in accordance with simplified application of international accounting standards according to section 3-9 of the Norwegian Accounting Act.

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 and the Managing Director (management) are 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.

Offices in:

© KPMG AS, a Norwegian limited liability company and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

Statsautoriserede revisorer - medlemmer av Den norske Revisorforening

Oslo	Elverum	Mo i Rana	Tromsø
Alta	Finnsnes	Molde	Trondheim
Arendal	Hamar	Sandefjord	Tynset
Bergen	Haugesund	Stavanger	Ulsteinvik
Bodo	Knarvik	Stord	Ålesund
Drammen	Kristiansand	Strøme	

Penneo document key: 5839M-CL6Y5-2W7OH-1T0CO-406LJ-POU3D



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 simplified application of International Accounting Standards according to the Norwegian Accounting Act section 3-9, 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Penneo document key: 5839M-CL6Y5-2W70H-1T0CO-406LJ-POU3D



Drammen, 28 April 2025

KPMG AS

Daniel Walstad Nyberg
State Authorised Public Accountant
(This document is signed electronically)

Penneo document key: 5839M-CL6Y5-2W7OH-1T0CO-406LJ-POU3D



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."

Nyberg, Daniel Walstad

Statsautorisert revisor

On behalf of: KPMG

Serial number: no_bankid:9578-5998-4-887536

IP: 80.232.xxx.xxx

2025-04-28 14:21:48 UTC



Penneo document key: 5839M-CL6Y5-2W7OH-1T0CO-406LJ-POUBD

This document is digitally signed using [Penneo.com](https://penneo.com). The signed data are validated by the computed hash value of the original document. All cryptographic evidence is embedded within this PDF for future validation.

The document is sealed with a Qualified Electronic Seal using a certificate and timestamp from a Qualified Trust Service Provider.

How to verify the integrity of this document

When you open the document in Adobe Reader, you should see that the document is certified by **Penneo A/S**. This proves that the contents of the document have not been modified since the time of signing. Evidence of the individual signers' digital signatures is attached to the document.

You can verify the cryptographic evidence using the Penneo validator, <https://penneo.com/validator>, or other signature validation tools.



Financial Statements

WashTec Bilvask AS

2024

Pennco Dokumentnøkkel: 5VWX0-3D34D-F5JQ2-E3BMU-EW164-LDB4V



WashTec Bilvask AS Income statement

NOTE	OPERATING REVENUE AND OPERATING EXPENSES	2024	2023
2,3	Revenue	272 356 388	284 189 380
3	Other operating revenue	2 985 335	687 571
	Total operating revenue	275 341 723	284 876 951
3	Raw materials and consumables used	191 223 733	208 062 751
4	Payroll and related costs	38 161 248	34 274 868
5	Depreciation and amortisation of fixed and intangible assets	437 141	434 462
6	Depreciation and amortisation of right of use assets	2 887 353	2 716 281
3,4	Other operating expenses	20 664 797	18 484 857
	Total operating expenses	253 374 272	263 973 219
	Operating profit/(loss)	21 967 451	20 903 732
	FINANCIAL INCOME AND FINANCIAL EXPENSES		
7	Other financial income	4 229 153	3 878 035
7	Other financial expenses	-1 058 891	-902 178
	Financial items, net	3 170 262	2 975 857
	Profit/(loss)before taxation	25 137 713	23 879 589
8	Income tax	5 883 518	5 253 510
	PROFIT/(LOSS) FOR THE FINANCIAL YEAR	19 254 195	18 626 079
	Other comprehensive income		
	<i>Items that will not be reclassified to result</i>	0	0
	<i>Items that will be reclassified to result</i>	0	0
	Other comprehensive income	0	0
	Total result	19 254 195	18 626 079
	ALLOCATION OF NET PROFIT/(LOSS) AND EQUITY TRANSFERS		
	Transferred from other equity	11 254 195	10 626 079
3	Proposed dividend	8 000 000	8 000 000
	Total allocations and equity transfers	19 254 195	18 626 079

Pennco Dokumentnøkkel: 5VX0-3D34D-F5:Q2-E3BMU-EW164-LDB4V



WashTec Bilvask AS
Balance sheet at 31 December

NOTE	ASSETS	2024	2023
	Non-current assets		
	Intangible assets		
8	Deferred tax assets	<u>3 385 136</u>	<u>4 012 162</u>
	Total intangible assets	<u>3 385 136</u>	<u>4 012 162</u>
	Tangible fixed assets		
5	Fixtures and fittings	1 234 148	1 819 286
6, 9	Right of use assets, land, buildings and other property	2 511 899	1 735 967
6, 9	Right of use assets, cars and machines	<u>3 704 069</u>	<u>3 878 929</u>
	Total tangible fixed assets	<u>7 450 116</u>	<u>7 434 182</u>
	Total non-current assets	<u>10 835 252</u>	<u>11 446 344</u>
	Current assets		
10	Inventories	<u>7 927 828</u>	<u>14 848 695</u>
	Receivables		
3, 11	Accounts receivable	36 576 362	73 623 702
3	Other receivables	<u>58 298 355</u>	<u>207 260</u>
	Total receivables	<u>94 874 717</u>	<u>73 830 962</u>
12	Cash and cash equivalents	<u>21 347 277</u>	<u>18 561 635</u>
	Total current assets	<u>124 149 822</u>	<u>107 241 292</u>
	TOTAL ASSETS	<u>134 985 074</u>	<u>118 687 636</u>

Pennco Dokumentnøkkel: 5VAX0-3D34D-F5:Q2-E3BMU-EW164-LDB4V



WashTec Bilvask AS
Balance sheet at 31 December

NOTE	SHAREHOLDERS EQUITY AND LIABILITIES	2024	2023
	Shareholders equity		
	Paid-in equity		
13, 14	Share capital (3.000 shares at NOK 1.000)	3 000 000	3 000 000
14	Share premium	<u>3 595 005</u>	<u>3 595 005</u>
	Total paid-in equity	<u>6 595 005</u>	<u>6 595 005</u>
	Retained earnings		
14	Other equity	<u>45 768 839</u>	<u>34 514 644</u>
	Total retained earnings	<u>45 768 839</u>	<u>34 514 644</u>
	Total shareholders equity	<u>52 363 844</u>	<u>41 109 649</u>
	Liabilities		
	Provisions for liabilities and charges		
9	Long term finance lease liabilities	<u>3 710 374</u>	<u>3 284 426</u>
	Total provisions for liabilities and charges	<u>3 710 374</u>	<u>3 284 426</u>
	Current liabilities		
9	Short term finance lease liabilities	2 645 778	2 408 179
3	Accounts payable	19 973 764	8 207 101
8	Current income taxes payable	5 165 236	5 763 281
3,14	Allocated dividend	8 000 000	8 000 000
	Other taxes and withholdings	9 797 045	13 328 344
3, 15	Other current liabilities	<u>33 329 033</u>	<u>36 586 656</u>
	Total current liabilities	<u>78 910 856</u>	<u>74 293 561</u>
	Total liabilities	<u>82 621 230</u>	<u>77 577 987</u>
	TOTAL SHAREHOLDERS EQUITY AND LIABILITIES	<u>134 985 074</u>	<u>118 687 636</u>

Billingstad, 28. april 2025

Board of WashTec Bilvask AS

Morten Dale
Chairman of the board / Managing director

Thomas Munch Andersen
Board member

Pennco Dokumenttjener: 5V1X0-3D34D-F5:Q2-E3BMU-EW164-LDB4V



WashTec Bilvask AS

Cash flow statement

	2024	2023
CASH FLOW FROM OPERATIONS:		
Profit/(loss) before taxation	25 137 713	23 879 589
Taxes paid for the period	-5 854 537	-2 928 007
Depreciation and amortisation of fixed and intangible assets	437 141	434 462
Depreciation and amortisation of right of use assets	2 887 353	2 716 281
Gain/(loss) on sale of fixed assets and intangibles	147 996	0
Change in inventory	6 920 867	-3 020 051
Change in trade receivables	37 047 340	2 125 177
Change in trade payables	11 766 663	-11 182 386
Changes in other current assets and other liabilities	-64 880 016	2 523 405
Net cash flow from operations	13 610 520	14 548 470
CASH FLOW FROM INVESTMENT ACTIVITIES:		
Outflows due to purchases of fixed assets	0	-422 284
Net cash flow from investment activities	0	-422 284
CASH FLOW FROM FINANCING ACTIVITIES:		
Outflow due to downpayment of lease liabilities	-2 824 878	-2 665 025
Dividend payments	-8 000 000	-8 000 000
Net cash flow from financing activities	-10 824 878	-10 665 025
Net change in bank deposits, cash and equivalents	2 785 642	3 461 162
Bank deposits, cash and equivalents at 1 January	18 561 635	15 100 473
Bank deposits, cash and equivalents at 31 December	21 347 277	18 561 635

Pennco Dokumentnøkkel: SV\XO-3D34D-FS\Q2-E3BMU-EW164-LDB4V



WashTec Bilvask AS

Notes to the accounts, year ended 31 December 2024

Note 1 Accounting policies

The Financial Statements have been prepared in accordance with the Norwegian Accounting Act § 3-9 and the Regulation on Simplified IFRS established by the Ministry of Finance on December 18, 2020. This essentially means that recognition and measurement follow international accounting standards (IFRS), and presentation and disclosure notes are in accordance with Norwegian accounting law and the Norwegian accounting standards. Exceptions from measurement and recognition according to full IFRS are explained below in the section "Implementation of new accounting principles, standards, and deviations from IFRS".

The Financial Statements are based on the accounting principles of a historical cost. For all periods up to and including the year that ended on December 31, 2019, the company prepared its accounts in accordance with Norwegian accounting practice (GRS). The Financial Statements for the year that ended on December 31, 2020, were the first the company prepared in accordance with the Regulation on Simplified IFRS.

Valuation and classification of assets and liabilities

Assets intended for permanent ownership or use in the business are classified as non-current assets. Other assets are classified as current assets. Receivables due within one year are classified as current assets. The classification of current and non-current liabilities is based on the same criteria.

Current assets are valued at the lower of historical cost and fair value.

Fixed assets are carried at historical cost, but are written down to their recoverable amount if this is lower than the carrying amount and the decline is expected to be permanent. Fixed assets with a limited economic life are depreciated on a systematic basis in accordance with a reasonable depreciation schedule.

Other long-term liabilities, as well as short-term liabilities, are valued at nominal value.

Foreign currency

All balance sheet items denominated in foreign currencies are translated into NOK at the exchange rate prevailing at the balance sheet date. Transactions recognised in the income statement are recorded using the exchange rate of the day.

Inventories

Inventories are recognised at the lower of cost in accordance with the moving average method and net realisable value. For raw materials and work in progress, the net realisable value is based on estimated selling price of finished goods, less the remaining production and sales costs. Self-produced goods are recognised at the lower of full production cost and fair value.

Revenue

Sale of goods:

Revenue is recognised when it is earned, i.e. when both the risk and control have been mainly transferred to the customer. This will normally be the case when the goods are delivered to the customer. The revenue is recognised with the value of the remuneration at the time of transaction.

Sale of services:

Revenue is recognised when it is earned, i.e. when the claim to remuneration arises. This occurs when the service is performed, as the work is being done. The revenue is recognised with the value of the remuneration at the time of transaction.

Cost of sales and other expenses

In principle, cost of sales and other expenses are recognised in the same period as the revenue to which they relate. In instances where there is no clear connection between the expense and revenue, the apportionment is estimated. Other exceptions to the matching criteria are disclosed where appropriate.

Receivables

Trade receivables and other receivables are recognised at nominal value, less the accrual for expected losses of receivables. The accrual for losses is based on an individual assessment of each receivable.

Cash and cash equivalents

Cash and cash equivalents include cash, bank deposits and other monetary instruments with a maturity of less than three months at the date of purchase.



WashTec Bilvask AS

Notes to the accounts, year ended 31 December 2024

Lease Agreements / Right-of-Use Agreements

The company has chosen to apply a modified retrospective method in the accounting of IFRS 16. The company has opted to use the exemptions related to lease agreements of low value and short-term agreements, meaning these will be expensed.

The company's lease agreements are related to the rental of premises and means of transport. Agreements of low value (fair value as new) expiring during 2019 are not included. In reviewing the agreements, the company has specifically considered whether the agreement can be terminated by the lessor on short notice and whether it is likely that the lessor will exercise this right. If the lessor has the option to terminate the agreement at short notice, but it is unlikely that they will exercise this right, the agreement is incorporated as a lease obligation with an associated right of use. Other important factors that have been considered are whether the asset is identifiable, if the lessor has the opportunity to substitute/replace the assets/premises and it is likely that the lessor will exercise this right, the asset is not recognized.

Some of the contracts include rental of premises and parking spaces. These are treated together as one contract. Service elements in the agreement such as payment of common costs, cleaning, and canteen are not capitalized but are expensed as they occur.

In calculating the lease period, both option periods and termination agreements are taken into account, if it is most likely that these will be utilized. If the non-cancellable lease period is far in the future, and the agreement also has the possibility of an extension via an option, only the non-cancellable lease period is considered, as it is difficult to state whether the option will be exercised at the present time.

The company has used the group's marginal borrowing rate as the discount rate since the implicit rate has been difficult to determine. In determining the marginal borrowing rate, considerations have been given to the economic environment, the remaining lease period, and security.

Product warranties and service obligations

In case of sale, the entire sale price is recorded as revenue on the time of sale, including the part relating to future warranties and service obligations. An accrual for future warranties and service obligations is made.

Pensions

Defined contribution plans are accounted for according to the matching principle. Contributions to the pension plan are recorded as expenses.

Income taxes

Tax expenses are matched with operating income before tax. Tax related to equity transactions e.g. group contribution, is recognised directly in equity.

Tax expense consists of current income tax expense and change in net deferred tax. Deferred tax liabilities and deferred tax assets are presented net in the balance sheet.

Cash flow statement

The cash flow statement have been prepared according to the indirect method. Bank deposits, cash and equivalents and other short term, liquide placements who can instantly and with little currency risk be converted to known cash amount and with remaining maturation of less than three months maturity fra date of aquisition.

Implementation of new accounting principles, standards and deviations from IFRS

Deviations from IFRS:

IAS 10 number 12 and 13, IAS 18 number 30 and IFRIC 17 number 10 waived and dividend are accounted for in connection with the Norwegian Accounting Act.

Applied accounting principles are consistent with principles applied in last accounting period.

Note 2 Sales revenue

The companies revenue consists of sale of car wash machines, spare parts, service and chemicals for machine wash of means of transport.

All sales are to the Norwegian market.



WashTec Bilvask AS

Notes to the accounts, year ended 31 December 2024

Note 3 Related party transactions and balances

Related party transactions, profit and loss:

Transaction/transaction type	Belongs to P&L line	2024	2023
Purchase of goods	Raw materials and consumables used	127 748 187	146 647 475
Purchase of services	Other operating expenses	10 365 183	17 610 590
Sale of services	Payroll and related costs	5 588 101	3 436 451

Related party balance items:

	Accounts receivables		Other receivables	
	2024	2023	2024	2023
Group companies	7 416 268	36 783 271	57 814 961	-
Total	7 416 268	36 783 271	57 814 961	-

	Accounts payable		Other current liabilities	
	2024	2023	2024	2023
Group companies	7 302 792	1 651 109	8 000 000	-
Total	7 302 792	1 651 109	8 000 000	-

Note 4 Payroll costs, number of employees, benefits, loans to employees etc.

Payroll costs	2024	2023
Wages and salaries	28 814 028	26 639 981
Social security tax	4 940 267	4 590 667
Pension costs (see note xx)	3 214 469	2 100 814
Other benefits	1 192 484	943 406
Total	38 161 248	34 274 868

Average number of employees during the year 30 28

The company is required to have an occupational pension plan in accordance with Norwegian legislation on occupational pensions ("lov om obligatorisk tjenstepensjon"). The company's pension plan meet the requirements of this legislation.

Directors' remuneration	Salaries, fees	Pensions	Other benefits
Managing Director	3 659 393	260 102	461 511
Board of Directors	-	-	-

There are no loans and guarantees to Chief Executive, Directors, Shareholders etc.
Managing Director have a bonus agreement based on financial results and six month severance pay.

Auditor

Remuneration to auditor and their associates is as follows:

	2024	2023
Statutory audit - PWC	52 145	294 220
Statutory audit - KPMG	361 448	-
Tax counselling - PWC	-	58 000



WashTec Bilvask AS

Notes to the accounts, year ended 31 December 2024

Note 5 Property, plant and equipment

	Maskiner og inventar	Sum
Cost at 1 January 2024	3 047 752	3 047 752
Additions, purchased	-	-
Disposals	-395 878	-395 878
Cost at 31 Desember 2024	2 651 874	2 651 874
Accumulated depreciation and impairment at 31 Dec. 2024	1 417 725	1 417 725
Balance at 31 December 2024	1 234 148	1 234 148
Current year depreciation	437 141	437 141
Economic life	3-5 years	
Depreciation method	straight-line	
Annual lease of off-balance sheet fixed assets	-	-

Note 6 Right of use assets

	Buildings	Cars and machines	Total
Cost at 1 January 2024	5 412 738	7 724 685	13 137 423
Additions, purchased	1 620 320	1 868 105	3 488 425
Disposals	-	-1 613 901	-1 613 901
Cost at 31 Desember 2024	7 033 058	7 978 890	15 011 948
Accumulated depreciation and impairment at 31 Dec. 2023	3 676 771	3 845 756	7 522 528
Disposal accumulated depreciation	-	-	-
Accumulated depreciation and impairment at 31 Dec. 2024	4 521 159	4 274 821	8 795 980
Balance at 31 December 2024	2 511 899	3 704 069	6 215 968
Current year depreciation	844 388	2 042 965	2 887 353
Economic life	1-5 years	1-5 years	
Depreciation method	straight-line	straight-line	

Note 7 Spesification of financial income and financial expenses

Other financial income	2024	2023
Interest received from group companies	3 794 208	2 715 019
Other interest	7 573	6 040
Aglogain	427 372	1 156 976
Sum	4 229 153	3 878 035
Other financial expenses	2024	2023
Interest paid to group companies	-	-
Other interest paid	330 092	258 421
Agiloss	728 799	643 757
Total	1 058 891	902 178

Pennco Dokumentnøkkel: 5V1X10-3D34D-F51Q2-E3BMU-EW164-LDB4V



WashTec Bilvask AS

Notes to the accounts, year ended 31 December 2024

Note 8 Income tax expense

Specification of income tax expense:	2024	2023
Current income tax payable	5 256 492	5 763 281
Changes in deferred tax	627 026	-509 771
Tax on profit/(loss)	5 883 518	5 253 510

Specification of current income tax payable:	2024	2023
This year's payable income tax expense	5 256 492	5 763 281
Too little/much income tax allocation previous years	-91 256	-
Current income tax payable in the balance sheet	5 165 236	5 763 281

Reconciliation from nominal to real income tax rate:	2024	2023
Profit/(loss) before taxation	25 137 713	23 879 589
Estimated income tax according to nominal tax rate (22%)	5 530 297	5 253 510
The tax effect of the following items:		
Other non-deductible expenses	261 965	-
Too little/much income tax allocation previous years	91 256	-
Income tax expense	5 883 518	5 253 510
Effective income tax rate	23,4 %	22,0 %

Specification of the tax effect of temporary differences and losses carried forward:

	2024	2023
Fixed assets	-268 813	-63 687
Inventories	-558 281	-441 044
Receivables	-7 279	-22 626
Right of use assets	-140 184	-77 709
Current liabilities	-14 412 426	-17 632 035
Total	-15 386 983	-18 237 101
Off-balance sheet deferred tax benefits	-	-
Net deferred benefit/liability in the balance sheet	-3 385 136	-4 012 162

The deferred tax benefit is included in the balance sheet on the basis of future income.

Pennco Dokumentnøkkel: 5VNX0-3D34D-F5:Q2-E3BMU-EW164-LDB4V

**WashTec Bilvask AS****Notes to the accounts, year ended 31 December 2024****Note 9 Finance lease liabilities**

Finance lease liabilities IFRS 16	Maturity	Nominal value		Net present value	
		2024	2023	2024	2023
Long term finance lease liabilities	1-5 years	3 819 877	3 367 883	3 710 374	3 284 426
Short term finance lease liabilities	0-1 years	2 820 442	2 547 085	2 645 778	2 408 179
Total		6 640 319	5 914 968	6 356 152	5 692 605

Right of use assets IFRS 16	2024	2023
Right of use assets, land, buildings and other property	2 511 899	1 735 967
Right of use assets, cars and machines	3 704 069	3 878 929
Total	6 215 968	5 614 896

Amount that are included in the income statement	2024	2023
Depreciation and amortisation of right of use assets	2 887 353	2 716 281
Interest finance lease liabilities	231 932	149 754

Note 10 Inventories

	2024	2023
Washing machines	3 494 587	9 889 105
Spare parts etc	4 991 522	5 400 634
Obsolete inventories	-558 281	-441 044
Total	7 927 828	14 848 695

Note 11 Accounts receivable

	2024	2023
Accounts receivable	36 583 641	73 646 328
Doubtful accounts receivable	-7 279	-22 626
Accounts receivable in the balance sheet	36 576 362	73 623 702

Note 12 Bank deposits

Bank deposits, cash etc. include restricted tax deduction funds with NOK 1.324.530.

Note 13 Share capital and shareholder information

The share capital in the company at 31 December 2024 consists of the following classes:

	Number	Nominal amount	Carrying value
Ordinary shares	3 000	1 000	3 000 000
Total	3 000		3 000 000

All shares are owned by WashTec A/S (Danmark).

WashTec Bilvask AS is a part of the consolidated statements of Washtec AG incorporated in Augsburg Germany. The consolidated statements are available on the groups web-page www.washtec.com.



WashTec Bilvask AS

Notes to the accounts, year ended 31 December 2024

Note 14 Equity

	Share capital	Share premium	Other equity	Sum egenkapital
Equity at 1 January 2024	3 000 000	3 595 005	34 514 644	41 109 649
<u>This year's change in equity:</u>				
Allocated dividend	-	-	-8 000 000	-8 000 000
Profit/(loss) of the year	-	-	19 254 195	19 254 195
Equity at 31 December 2024	3 000 000	3 595 005	45 768 839	52 363 844

Note 15 Other provisions for liabilities and charges

	2024	2023
Warranty obligation	4 290 267	5 113 496



PENNEO

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

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

Dale, Morten

Chairman of the board / Managing director

Serienummer: no_bankid:9578-5999-4-2113009

IP: 88.88.xxx.xxx

2025-04-28 05:52:21 UTC



Thomas Munch Andersen

Board member

Serienummer: bff3597f-93e4-497a-8903-37440dda25b1

IP: 5.173.xxx.xxx

2025-04-28 08:17:46 UTC



Dette dokumentet er signert digitalt via [Penneo.com](https://penneo.com). De signerte dataene er validert ved hjelp av den matematiske hashverdien av det originale dokumentet. All kryptografisk bevisføring er innebygd i denne PDF-en for fremtidig validering.

Dette dokumentet er forseglest med et kvalifisert elektronisk segl ved bruk av et sertifikat og et tidsstempel fra en kvalifisert tillitstjenesteleverandør.

Slik kan du bekrefte at dokumentet er originalt

Når du åpner dokumentet i Adobe Reader, kan du se at det er sertifisert av **Penneo A/S**. Dette beviser at innholdet i dokumentet ikke har blitt endret siden tidspunktet for signeringen. Bevis for de individuelle signatørens digitale signaturer er vedlagt dokumentet.

Du kan bekrefte de kryptografiske bevisene ved hjelp av Penneos validator, <https://penneo.com/validator>, eller andre valideringsverktøy for digitale signaturer.

Penneo Dokumentnøkkel: 5VNX0-3D34D-F5IQ2-E3BMU-EW164-LDB4V



Skatteetaten

Vår dato 13.12.2023	Din/Deres dato 10.11.2023	Saksbehandler Vibeke Home
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 48123176
Org.nr 974761076	Vår referanse 2023/5652051	Postadresse Postboks 9200 Grønland 0134 OSLO

WASHTEC BILVASK AS
Att.Jan Arne Åsmul
Slependveien 108
1396 BILLINGSTAD
Norge

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Washtec Bilvask AS, org.nr. 819 185 832

Vi viser til deres brev av 10. november 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Washtec Bilvask AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Washtec Bilvask 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

Washtec Bilvask AS er eid av et utenlandsk selskap og er en del av et internasjonalt konsern. Selskapet selger bilvaskemaskiner og tilhørende vaskeprodukter/kjemikalier til bedriftsmarkedet i Norge.

Styrets leder og et styremedlem er utenlandske.

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 er direkte eid av et utenlandsk selskap og er en del av et internasjonalt konsern. Videre er det vektlagt at selskapet driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.