



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	922 413 614
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	JIGSAW HOLDCO 1 AS
Forretningsadresse:	Fredrik Selmers vei 3 0663 OSLO

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:	Roar Nilsen
Dato for fastsettelse av årsregnskapet:	30.04.2024

Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

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Brønnøysundregistrene, 18.06.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
Other operating expenses		30 000	73 000
Sum kostnader		30 000	73 000
Driftsresultat		-30 000	-73 000
Rentekostnad til foretak i samme konsern		33 000	0
Sum finanskostnader		33 000	0
Netto finans		-33 000	0
Ordinært resultat før skattekostnad		-63 000	-73 000
Income tax expense		-14 000	-16 000
Ordinært resultat etter skattekostnad		-49 000	-57 000
Årsresultat		-49 000	-57 000



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel		12 000	76 000
Sum immaterielle eiendeler		12 000	76 000
Finansielle anleggsmidler			
Investering i datterselskap		631 428 000	590 079 000
Sum finansielle anleggsmidler		631 428 000	590 079 000
Sum anleggsmidler		631 440 000	590 155 000
Omløpsmidler			
Varer			
Fordringer			
Konsernfordringer		41 927 000	0
Sum fordringer		41 927 000	0
Sum omløpsmidler		41 927 000	0
SUM EIENDELER		673 367 000	590 155 000
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
aksjekapital		90 000	90 000
Overkurs		631 269 000	589 998 000
Sum innskutt egenkapital		631 359 000	590 088 000
Opptjent egenkapital			
Other equity		-317 000	-268 000
Sum opptjent egenkapital		-317 000	-268 000



Balanse

Beløp i: NOK	Note	2023	2022
Sum egenkapital		631 042 000	589 820 000
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Kortsiktig konserngjeld		42 270 000	255 000
other current liabilities		55 000	80 000
Sum kortsiktig gjeld		42 325 000	335 000
Sum gjeld		42 325 000	335 000
SUM EGENKAPITAL OG GJELD		673 367 000	590 155 000



Financial statements 2023
Jigsaw Holdco 1 AS

Org.no.: 922 413 614

Transaction 09222115557515752858



Signed PBS, MEW, SJG, FCL



Income statement

Jigsaw Holdco 1 AS

All amounts in NOK 1 000

Operating revenue and expenses	Note	2023	2022
Other operating expenses	2	<u>30</u>	<u>73</u>
Total operating expenses		<u>30</u>	<u>73</u>
Operating profit		<u>-30</u>	<u>-73</u>
Financial income and expenses			
Interest expense to group companies		<u>33</u>	<u>0</u>
Net financial items		<u>-33</u>	<u>0</u>
Profit before income tax		<u>-63</u>	<u>-73</u>
Income tax expense	3	<u>-14</u>	<u>-16</u>
Loss for the year		<u>-49</u>	<u>-57</u>
Allocation of loss for the year			
Loss brought forward		<u>-49</u>	<u>-57</u>
Total allocated to equity		<u>49</u>	<u>57</u>





Balance sheet

Jigsaw Holdco 1 AS

All amounts in NOK 1 000

Assets	Note	2023	2022
Non-current assets			
Intangible assets			
Deferred tax assets	3	<u>12</u>	<u>76</u>
Total intangible assets		<u>12</u>	<u>76</u>
Financial non-current assets			
Investments in subsidiaries	4	<u>631 428</u>	<u>590 079</u>
Total financial non-current assets		<u>631 428</u>	<u>590 079</u>
Sum non-current assets		<u>631 440</u>	<u>590 155</u>
Current assets			
Receivables			
Receivables from group companies	5	<u>41 927</u>	<u>0</u>
Total receivables		<u>41 927</u>	<u>0</u>
Cash and cash equivalents			
Total current assets		<u>41 927</u>	<u>0</u>
Total assets		<u>673 368</u>	<u>590 155</u>





Balance sheet Jigsaw Holdco 1 AS All amounts in NOK 1 000

Equity and liabilities	Note	2023	2022
Equity			
Paid-in capital			
Share capital	6	90	90
Share premium reserve		631 269	589 998
Total paid-in capital		631 359	590 088
Retained earnings			
Other equity		-317	-268
Total retained earnings		-317	-268
Total equity	7	631 042	589 820
Liabilities			
Current liabilities			
Current liabilities to group companies	5	42 270	255
Other current liabilities		55	80
Total current liabilities		42 326	335
Total liabilities		42 326	335
Total equity and liabilities		673 368	590 155

Oslo, 22.04.2024

Richard Edward Wilkinson

Michael Edward Wilkinson
Chairman of the Board

Frederic LAZIOU

Frederic Corentin Laziou
Board member

Stephen John Grist

Stephen John Grist
Board member

Peter Boris Spasov

Peter Boris Spasov
Board member





Cash flow statement

Jigsaw Holdco 1 AS

All amounts in NOK 1 000

	Note	2023	2022
Cash flow from operations			
Profit / loss before tax		-63	-73
Change in other assets and other liabilities		63	73
Net cash flow from operations		<u>0</u>	<u>0</u>
Cash flow from investment activities			
Net cash flow from investment activities		<u>0</u>	<u>0</u>
Cash flow from financing activities			
Net cash flow from financing activities		<u>0</u>	<u>0</u>
Bank deposits, cash and equivalents at 1 January		<u>0</u>	<u>0</u>
Net change in cash and cash equivalents		0	0
Bank deposits, cash and equivalents at 31 December		<u>0</u>	<u>0</u>





Note 1 Accounting policies

The financial statements for Jigsaw Holdco 1 AS have been prepared in accordance with the Norwegian Accounting Act of 1998 and generally accepted accounting principles in Norway. The accounting principles are described below. All amounts are in NOK '000 unless otherwise is stated.

Valuation and classification of assets and liabilities

Current assets and liabilities include items that relate to the operating cycle. For items other than accounts receivables, items included are due within one year of the transaction day. Assets intended for permanent ownership or use in the business are classified as non-current assets. Non-current liabilities are liabilities due later than one year after the transaction date.

Current assets are valued at the lower of historical cost and fair value. Current liabilities are booked at nominal value at the time of establishment. Fixed assets are carried at historical cost. Fixed assets with a limited economic life are depreciated on a systematic basis in accordance with a reasonable depreciation schedule, and are written down to fair value when the decline in value is expected to be permanent. Noncurrent liabilities, except for other provisions, are booked at nominal value at the time of establishment.

Receivables

Receivables are recognised at nominal value, less the provision for expected losses on receivables. The provision for losses is based on an individual assessment of each receivable.

Foreign currency

All balance sheet items denominated in foreign currencies are translated into NOK at the exchange rate prevailing at the balance sheet date.

Investments

Investments in subsidiaries are assessed according to the cost method in the financial statement. Received dividends and group contributions are recognised as income in the same year that the dividends/group contributions have been declared in the subsidiaries/associates, if it is likely that the amount will be received. In the event of dividends/group contributions exceeding the share of retained profit after the acquisition, the excess portion represents repayment of invested capital and is deducted from the value of the investment in the balance sheet. Group contributions to subsidiaries are recognised as part of cost of investment.

Income taxes

Tax expenses consist of current income tax expense and changes in net deferred tax. Deferred tax has been calculated at 22% on the temporary differences that exist between accounting and fiscal values, as well as losses brought forward at the end of the fiscal year. Tax-increasing and tax-reducing temporary differences that reverse, or can reverse in the same period, are settled and the tax effect is calculated on a net basis.

Cash flow statement

The cash flow statement has been prepared according to the indirect method. Cash and cash equivalents include cash, bank deposits and other monetary instruments that immediately and without significant currency risk can be converted to a known cash amount, and with a maturity of less than three months from the date of purchase.

Consolidated group financial statements

No consolidated financial statements are prepared for Jigsaw Holdco 1 AS with its subsidiaries. Jigsaw Holdco 1 AS is included in the consolidated financial statements of Jigsaw Topco AS. The consolidated financial statements are available upon request to the company.





Note 2 Other operating expenses

The company had no employees as of December 31 2023 and 2022.

No remuneration was paid to the Board in 2023 or 2022 and the company has no obligation to pay any remunerations to the Board.

There are no loans or collateral for the benefit of the board or shareholders and its related parties.

Remuneration to Auditor (ex VAT)	2023	2022
Statutory audit and assurance services	30	45
Other services incl. technical assistance for preparation of the financial statements	25	38
Total	55	83

Note 3 Tax

Specification of income tax expense	2023	2022
Current income tax payable	0	0
Changes in deferred tax	-14	-16
Tax charge in profit/loss	-14	-16

Reconciliation of tax rate	2023	2022
Profit (loss) before tax	-63	-73
Estimated income tax according to nominal tax rate (22%)	-14	-16
Tax effect of the following items:		
Non-deductible expenses	0	0
Regulation of previous years' income taxes	0	0
Total tax expense (income)	-14	-16
Effective tax rate	22 %	22 %

Specification of the tax effect of temporary differences and losses carried forward	2023	2022
Provisions and liabilities	-55	-80
Tax losses carried forward	0	-264
Total	-55	-344

Deferred tax asset/liability in balance	-12	-76
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Reconciliation of deferred taxes	2023	2022
Opening balance	-76	-60
Change in deferred taxes recognised in the income statement	-14	-16
Change in deferred taxes due to group contributions	77	0
Total tax expense (income)	-12	-76





Note 4 Subsidiaries

Company	Date of acquisition	Proportion of votes	Equity as of 31.12.2023	Profit/loss 2023
Jigsaw Holdco 2 AS	16.04.2019	100 %	585 538	-1 240

Note 5 Intercompany balances

Assets	2023	2022
Other receivables		
Jigsaw Topco	41 927	0
Total Assets	41 927	0
Liabilities	2023	2022
Non-current liabilities		
Puzzel AS	0	0
Other current liabilities		
Jigsaw Holdco 2 AS	41 927	0
Puzzel AS	343	255
Total liabilities	42 270	255

Note 6 Share capital, shareholders etc.

The share capital in the company at 31 Dec 2023 consists of 30 000 shares, each with a nominal value of NOK 3. There are no restrictions on the voting rights statutes. There is only one class of shares. All shares are owned by Jigsaw Topco AS.

The book value of the share capital amounts to NOK 90 000.

Note 7 Equity

	Share capital	Share premium reserve	Other equity	Total equity
January 1, 2023	90	589 998	-268	589 820
Profit/(loss) for the year			-49	-49
Group contribution		41 271		41 271
	90	631 269	-317	631 042

Note 8 Events after the reporting period

There are no identified non-adjusting events occurred after the reporting period that impact the figures in this report.





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Main document

8 pages

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Finalised on 2024-04-23 15:41:27 CEST (+0200)

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To the General Meeting of Jigsaw Holdco 1 AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Jigsaw Holdco 1 AS (the Company), which comprise the balance sheet as at 31 December 2023, the income 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 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.

Offices in:

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Drammen	Kristiansand	Straume	

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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.

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.

Oslo, 24 April 2024

KPMG AS

Karianne Fønstelién Vintervoll
State Authorised Public Accountant
(This document is signed electronically)

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Vintervoll, Karianne F

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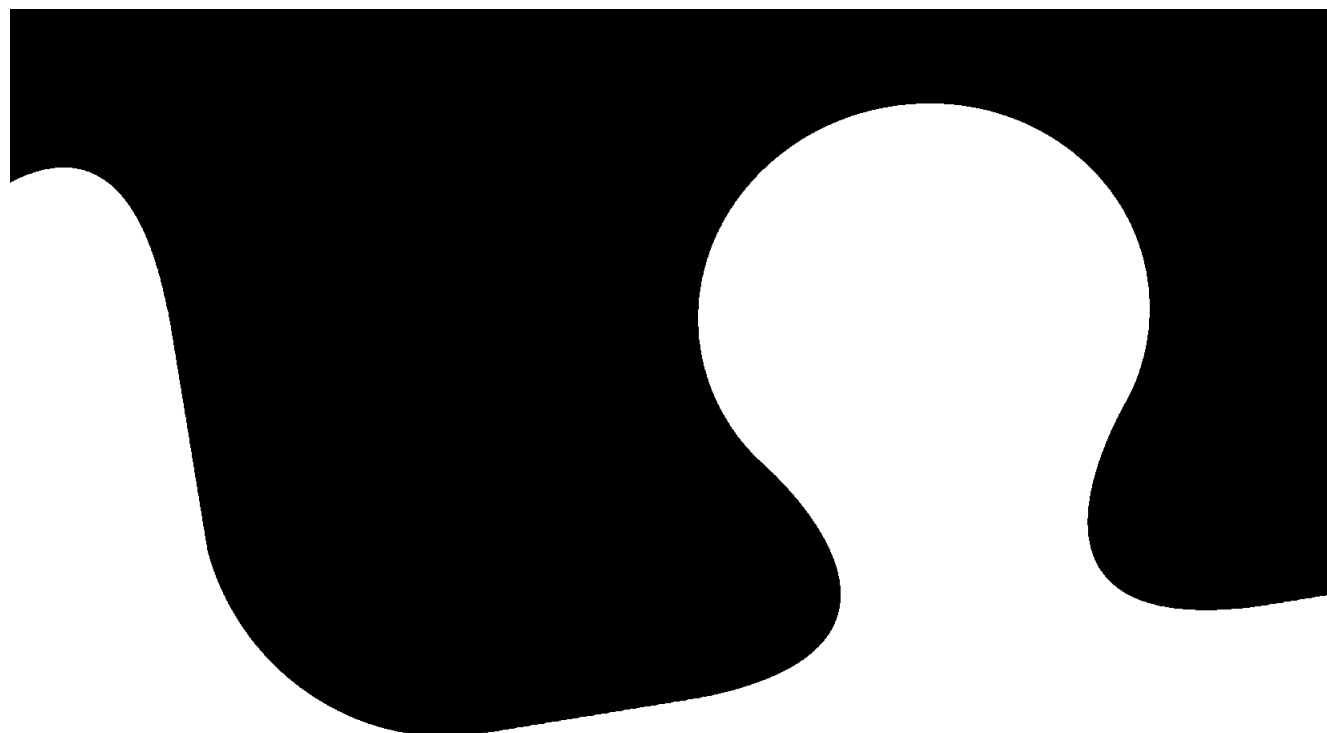
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Annual Report 2023
Jigsaw Holdco 1 AS





About the business

Jigsaw Holdco 1 AS (The Company) is a holding entity with its business address at Fredrik Selmers vei 3 in Oslo. The company was founded on 25 February 2019.

Presentation of Jigsaw Holdco 1 AS

The company is part of the Jigsaw Puzzle Group. The company's parent is Jigsaw Topco AS which is the ultimate parent in the Group. Jigsaw Holdco 1 AS owns 100 % of Jigsaw Holdco 2 AS which owns 100 % of Jigsaw Bidco AS.

The top operational company in the Group, Puzzel AS, was acquired by on 3 May 2019 by Marlin-Puzzel Aggregator L.P, a company owned by Marlin Equity Partners. Puzzel AS was acquired from its former owner Herkules Private Equity III (gp-li) and is now wholly owned by Jigsaw Bidco AS.

Following the acquisition by Marlin, Jigsaw Bidco AS acquired 100% of the operational parent company Puzzel AS which in turn owns 100%, directly or indirectly, of the international operating subsidiaries Puzzel AB, Puzzel Malmö AB, Puzzel A/S, Puzzel Ltd, Puzzel OY, S2 Communications AB and Puzzel Sofia EAD.

Presentation of the accounts

The Company's financial statements

The revenue for was mNOK 0.0 in both 2023 and 2022

The operating loss for 2023 was mNOK 0.0 and net loss was mNOK 0.0. In 2022 the operating loss was mNOK 0.1 and net loss mNOK 0.1.

The company's equity as of December 31, 2023 is mNOK 631.0 and the total assets are mNOK 673.4.

As of 31 December 2023, there are no non-current liabilities in the entity.

Cash flow in the Company

The Company's total cash and cash equivalents at both 31 December 2023 and 2022 was mNOK 0.0.

Going concern

In accordance with Section 3-3a of the Accounting Act, it is confirmed that the accounts have been prepared on a going concern basis, which assumes that the company will continue to operate for the foreseeable future. The directors have assessed the company's ability to continue as a going concern and are confident that the company has adequate resources to continue operating as a going concern for the foreseeable future.

Allocation of the year's result

The loss brought forward is covered by the company's equity.

The Board of Directors considers the Company's equity of mNOK 631.0 and liquidity to be sufficient to support the ongoing operations of the business.

Financial risks





Jigsaw Holdco 1 AS is fully equity-financed. Hence, there are limited financial risks in the entity. The primary risk for the Company relates to the value of Jigsaw Holdco 2 AS and the Company is indirectly exposed to market risk through its subsidiaries.

The Company can borrow from subsidiaries when needed to cover operational expenses. All assets and liabilities of the company are in NOK and currency risk is limited. The Company is only exposed to immaterial interest rate risk on liabilities towards group companies.

Research and development

The company does not conduct research or development activities.

Work environment

The company has no employees.

External environmental impact

The company does not pollute the external environment.

Insurance for Board of Directors

The Company has insurance that covers liabilities for members of the Board.

Ethical business practice

The Company with its subsidiaries is committed to transparent and ethical business practices and complies with all applicable laws and regulations related to transparency and anti-corruption.

The Company is committed to continuously improving its transparency and anti-corruption practices and will continue to prioritize this area as part of its overall strategy.

The directors recognize the importance of promoting transparency and ethical business practices and will continue to ensure that the Company with its subsidiaries operates in accordance with the highest standards of integrity and accountability.





Oslo, April 2022
The Board of Directors
Of Jigsaw Holdco 1 AS

Stephen John Grist
Member of the Board

Michael Edward Wilkinson
Chairman of the Board

Peter Boris Spasov
Member of the Board

Frederic Corentin Laziou
Member of the Board





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JIGSAW HOLDCO 1 AS
Fredrik Selmers vei 3
0663 OSLO

Att. Magnus Flateland

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Jigsaw Holdco 1 AS, org.nr. 922 413 614

Vi viser til deres brev sendt inn 7. oktober 2020 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Jigsaw Holdco 1 AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Jigsaw Holdco 1 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

Jigsaw Holdco 1 AS er gjennom norske eierselskaper eid av et utenlandsk selskap som er en del av et internasjonalt konsern. Den norske delen av konsernet leverer kontaktsenterløsninger med hovedvekt på softwareelementer, og virksomheten retter seg mot bedriftsmarkedet i seks forskjellige land. Flere av styremedlemmene i selskapet 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 indirekte er eid av et utenlandsk selskap og inngår i et internasjonalt konsern. 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.