



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 912 524 566
Organisasjonsform: Ansvarlig selskap (ANS)
Foretaksnavn: SNT CLASSIFIEDS ANS
Forretningsadresse: Apotekergata 10B
0180 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Jørgen Peter Banke
Dato for fastsettelse av årsregnskapet: 20.06.2022

Grunnlag for avgivelse

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

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 09.07.2023



Resultatregnskap

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Other income	9		
Kostnader			
Other expenses	1, 2, 7, 9	242 000	555 000
Sum kostnader		242 000	555 000
Driftsresultat		-242 000	-555 000
Finansinntekter og finanskostnader			
Other financial income	3	3 607 000	2 628 000
Sum finansinntekter		3 607 000	2 628 000
Other financial expenses	3	3 189 000	3 058 000
Sum finanskostnader		3 189 000	3 058 000
Netto finans		418 000	-430 000
Ordinært resultat før skattekostnad		176 000	-985 000
Income tax expense	5		
Ordinært resultat etter skattekostnad		176 000	-985 000
Årsresultat		176 000	-985 000
Årsresultat etter minoritetsinteresser		176 000	-985 000
Totalresultat		176 000	-985 000
Overføringer og disponeringer			
Transferred from other equity	6	176 000	-985 000
Sum overføringer og disponeringer		176 000	-985 000



Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investering i datterselskap	4, 4	4 229 568 000	4 229 568 000
Sum finansielle anleggsmidler		4 229 568 000	4 229 568 000
Sum anleggsmidler		4 229 568 000	4 229 568 000
Omløpsmidler			
Varer			
Sum omløpsmidler		0	0
SUM EIENDELER		4 229 568 000	4 229 568 000
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	6	1 589 474 000	1 589 474 000
Overkurs	6	2 918 236 000	2 918 236 000
Sum innskutt egenkapital		4 507 710 000	4 507 710 000
Opptjent egenkapital			
Other equity	6	-300 227 000	-300 403 000
Result brought forward (aut)			
Sum opptjent egenkapital		-300 227 000	-300 403 000
Sum egenkapital	6	4 207 483 000	4 207 307 000
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			



Balanse

Beløp i: NOK	Note	2021	2020
Liabilities in cash pool	8	22 004 000	22 142 000
Leverandørgjeld			12 000
Other current liabilities		81 000	107 000
Sum kortsiktig gjeld		22 085 000	22 261 000
Sum gjeld		22 085 000	22 261 000
SUM EGENKAPITAL OG GJELD		4 229 568 000	4 229 568 000



Statsautoriserte revisorer
Ernst & Young AS

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

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

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Medlemmer av Den norske Revisorforening

INDEPENDENT AUDITOR'S REPORT

To the Partnership Meeting of Snt Classifieds ANS

Opinion

We have audited the financial statements of Snt Classifieds ANS (the Company), which comprise the balance sheet as at 31 December 2021, the income statement 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 legal requirements and give a true and fair view of the financial position of the Company as at 31 December 2021 and its financial performance and 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 in accordance with the requirements of the relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

Other information consists of the information included in the annual report other than the financial statements and our auditor's report thereon. Management (the board of directors and the general manager) is responsible for the other information. Our opinion on the financial statements does not cover the other information, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, and, in doing so, consider whether the board of directors' report contains the information required by legal requirements and whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information or that the information required by legal requirements is not included, we are required to report that fact.

We have nothing to report in this regard, and in our opinion, the board of directors' report is consistent with the financial statements and contains the information required by applicable legal requirements.

Responsibilities of management for the financial statements

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the



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going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

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

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

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

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

Oslo, 21 June 2022
ERNST & YOUNG AS

The auditor's report is signed electronically

Kjetil Rimstad
State Authorised Public Accountant (Norway)

Independent auditor's report - Snt Classifieds ANS 2021

A member firm of Ernst & Young Global Limited

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Kjetil Rimstad

Statsautorisert revisor

På vegne av: Ernst & Young AS

Serienummer: 9578-5999-4-1044102

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Annual report for 2021 SnT Classifieds ANS

ANNUAL REPORT

BOARD OF DIRECTOR'S REPORT FINANCIAL STATEMENTS

- INCOME STATEMENT**
- BALANCE SHEET**
- CASH FLOW STATEMENT**
- NOTES**



BOARD OF DIRECTORS' REPORT

SnT Classifieds ANS
Apotekergata 10 B, 0180 Oslo
Org. no: 912 524 566 MVA

Nature of business and where these are conducted

SnT Classifieds ANS (the company), established in October 2013, is at year end 2021 a holding company for Adevinta group's joint venture in Brazil. The head office is in Oslo and the business address is Apotekergata 10B, 0180 Oslo.

Analysis of the annual accounts

The company has an equity of 4 207 483 TNOK. The Board's assessment is that the board of directors' report together with the financial statements, provides a true and fair view of the financial position of SnT Classifieds ANS as of 31 December 2021 and of its operations and its cash flows for the year then ended.

The yearly result for the company was 176 TNOK (-985 TNOK in 2020).
Revenues were 0 TNOK (0 TNOK in 2020) and operating cost amounted to 242 TNOK (555 TNOK in 2020).

Board and management

The board consist of Rolv Erik Ryssdal and Uvashni Raman.

Insurance policy

The directors and officers of Adevinta ASA and its subsidiaries are covered by a directors and officers liability insurance (D&O insurance) placed with a number of international reputable insurers. The insurance provides insurance cover for claims brought against directors, officers and other individuals which can incur personal liability (individuals) in their managerial position at Adevinta ASA or in any of its subsidiaries.

Going concern

The going concern has been applied in preparing the annual statement accounts according to the Company Act § 3-3 a.

Working environment

The company did not have any employees in 2021.

Diversity and discrimination

The company does not have any employees and the board consist of 1 man and 1 woman per 31st of December 2021.

External environment

The company's operations have limited impact on the external environment.

Events after the balance sheet date

No matters has arisen since the end of the year which have significantly affected or may significantly affect the operations of the Company, the results of those operations or the state of affairs of the Company in future financial periods.

Board of directors SnT Classifieds ANS
Signed electronically Address: Apotekergata 10

Oslo, 20.06.2022

The board of SnT Classifieds ANS

Rolv Erik Ryssdal
chairman of the board

Uvashni Raman
member of the board



Revenue statement SnT Classifieds ANS

All numbers in thousands NOK

OPERATING INCOME AND OPERATING EXPENSES	NOTE	2021	2020
Other expenses	1, 2, 7, 9	(242)	(555)
Total expenses		(242)	(555)
Operating profit		(242)	(555)
FINANCIAL INCOME AND EXPENSES			
Other financial income	3	3 607	2 628
Other financial expenses	3	(3 189)	(3 058)
Net financial items		418	(430)
Net profit before tax		176	(985)
Income tax expense	5	0	0
Net profit after tax		176	(985)
Net profit or loss		176	(985)
ATTRIBUTABLE TO			
Transferred from other equity	6	(176)	985
Total		176	(985)

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Balance sheet SnT Classifieds ANS

All numbers in thousands NOK

ASSETS	NOTE	2021	2020
NON-CURRENT ASSETS			
NON-CURRENT FINANCIAL ASSETS			
Investments in subsidiaries	4	4 229 568	4 229 568
Total non-current financial assets		4 229 568	4 229 568
Total non-current assets		4 229 568	4 229 568
Total assets		4 229 568	4 229 568

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Balance sheet SnT Classifieds ANS

All numbers in 1000 NOK

EQUITY AND LIABILITIES	NOTE	2021	2020
PAID-IN EQUITY			
Share capital	6	1 589 474	1 589 474
Share premium reserve	6	2 918 236	2 918 236
Total paid-in equity		4 507 710	4 507 710
RETAINED EARNINGS			
Other equity	6	(300 227)	(300 403)
Total retained earnings		(300 227)	(300 403)
Total equity	6	4 207 483	4 207 307
CURRENT LIABILITIES			
Liabilities in cash pool	8	22 004	22 142
Trade payables		-	12
Other current liabilities		81	107
Total current liabilities		22 085	22 261
Total liabilities		22 085	22 261
Total equity and liabilities		4 229 568	4 229 568

Oslo, 20.06.2022

The board of SnT Classifieds ANS

Rolv Erik Ryssdal

chairman of the board

Uvashni Raman

member of the board



Cash flow statement SnT Classifieds ANS

	NOTE	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit/loss before tax		176	(985)
Change in accounts payable		(12)	(10)
Change in other accrual items		(26)	81
Net cash flows from operating activities		138	(914)
CASH FLOWS FROM INVESTMENT ACTIVITIES			
Payments to buy shares and participations in other companies		-	891 617
Net cash flows from investment activities		-	(891 617)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from equity		-	879 818
Net cash flows from financing activities		-	879 818
Net change in cash and cash equivalents		138	(12 713)
Cash and cash equivalents at the start of the period		(22 142)	(9 429)
Cash and cash equivalents at the end of the period		(22 004)	(22 142)
Hereof cash and cash equivalents classified as liabilities in cash pool		(22 004)	(22 142)

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NOTES SnT Classifieds ANS

All numbers in 1000 NOK

ACCOUNTING POLICIES

The annual accounts for SnT Classifieds ANS have been prepared in compliance with the Accounting Act and accounting principles generally accepted in Norway.

SnT Classifieds ANS is a subsidiary of Adevin ASA, which prepare consolidated financial statements for the Adevin Group. The consolidated financial statements for Adevin ASA is available on Adevin's website www.adevin.com or by contacting the group administration

USE OF ESTIMATES

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

CLASSIFICATION OF BALANCE SHEET ITEMS

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

SHARES

Shares are measured at cost and impairment loss is recognised if the carrying amount exceeds the recoverable amount. The impairment is reversed if the basis for the write-down is no longer present.

DEBTORS

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

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

LIABILITIES

Liabilities, with the exception of certain liability provisions, are recognised in the balance sheet at nominal amount.

SUBSIDIARIES AND ASSOCIATED COMPANIES

Subsidiaries and associated companies are valued using the cost method in the company accounts. The investment is valued at acquisition cost for the shares unless a write-down has been necessary. A write-down to fair value is made when the decrease in value is due to reasons that cannot be expected to be temporary and such write-down must be considered as necessary in accordance with good accounting practice. Write-downs are reversed when the basis for the write-down is no longer present. Dividends, group contributions and other distributions from subsidiaries are posted to income in the same year as provided for in the distributor's accounts. To the extent that dividends/ group contributions exceed the share of profits earned after the date of acquisition, the excess amounts represents a repayment of invested capital, and distributions are deducted from the investment's value in the balance sheet of the parent company.

FOREIGN CURRENCIES

Assets and liabilities in foreign currencies are valued at the exchange rate on the balance sheet date.

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 short term investments which immediately and with minimal exchange risk can be converted into known cash amounts, with due date less than three months from purchase date.



NOTES SnT Classifieds ANS

All numbers in 1000 NOK

Note 1 Employees, remunerations etc.

The company had no employees and there were paid no directors fee in 2021.

Specification of expensed remuneration to the auditor:

	2021	2020
Statutory audit	77	81
Total audit fees	77	81

Note 2 Other operating expenses

Specification of other operating expenses

	2021	2020
Fees	230	537
Other operating expenses	12	18
Total other operating expenses	242	555

Note 3 Financial items

Financial income consists of:

	2021	2020
Foreign exchange gain (agio)	3 607	2 628
Total	3 607	2 628

Financial expenses consist of:

	2021	2020
Interest expenses	704	559
Foreign exchange loss (disagio)	2 485	2 499
Total	3 189	3 058

Note 4 Investments in subsidiaries

Shares in subsidiaries

COMPANY NAME	LOCATION	OWNERSHIP	EQUITY	PROFIT (LOSS)	CARRYING AMOUNT
SnT Netherlands BV	Amsterdam	100%	3 980 853	(13 702)	4 229 568
Accounted value 31.12					4 229 568

Note 5 Reconciliation of accounting profit and taxable profit

	2021	2020
Annual net profit	176	(985)
Cut-off interest deduction	484	-
Taxable income	659	(985)

SnT Classifieds ANS is a partnership which is transparent for tax purposes. Income and losses are taxed at the level of the partners.



NOTES SnT Classifieds ANS

All numbers in 1000 NOK

Note 6 Equity

The development in the company's equity in 2021 is as follows:

	SHARE CAPITAL	SHARE PREMIUM RESERVES	RETAINED EARNINGS	TOTAL EQUITY
Equity as per 31.12.2020	1 589 474	2 918 236	(300 403)	4 207 307
Profit (loss)			176	176
Equity as at 31.12.2021	1 589 474	2 918 236	(300 227)	4 207 483

The company is owned 50% by Adevinta Finance AS and 50% by Adevinta Growth Partner AB.

Note 7 Contractual obligations

SnT Classifieds ANS has no significant contractual obligations.

Note 8 Cash pool

SnT Classifieds ANS's operating account with Danske Bank is included in Adevinta's cash pool arrangement. The cash pool arrangement has been established to contribute to an optimal liquidity management for the Adevinta Group. Per 31.12.2021 SnT Classifieds ANS had a net debt of TNOK 22 004 (net debt of TNOK 22 142 at 31.12.2020) on subaccounts in the cash pool arrangement, which are administered and owned by Adevinta ASA. Formally, this is regarded as an ordinary debt that SnT Classifieds ANS has against Adevinta ASA. In 2021 TNOK 704 was recognised as interest expense related to the cash pool arrangement (Income of TNOK 559 in 2020).

Note 9 Related party transactions

SnT Classifieds ANS has business agreements with other companies in the Adevinta Group. All transactions are priced based on market assessments and are conducted under the principle of arm's length.

Purchases of goods and services

	2021	2020
Other group companies	-	333
Sum	-	333



Skattedirektoratet

Saksbehandler Torstein Kinden Helleland	Deres dato 25.01.2015	Vår dato 08.02.2016
Telefon 22078139	Deres referanse Ragnar H. Kosæth	Vår referanse 2016/83135

SNT CLASSIFIEDS ANS
c/o Schibsted ASA Postboks 490
0105 OSLO

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for SnT Classifieds ANS, org. nr. 912 524 566

Vi viser til deres brev av 25. januar 2016 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for SnT Classifieds ANS.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering SnT Classifieds ANS 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

SnT Classifieds ANS er eid 50 % av et svensk selskap, SCM Growth Partner AB, som eies 100 % av Schibsted. Det heleide Telenor-selskapet Telenor Online Partner AS eier resterende 50 %. SnT Classifieds ANS er et morselskap og hele omsetningen foregår konserninternt ettersom den operative virksomheten drives utenfor Norge. SnT Classifieds ANS har to heleide datterselskaper, SnT East Holding AS (SEH) og SnT Netherlands BV (SnT BV). SEH er holdingselskap for den operasjonelle virksomheten i Bangladesh og SnT BV er holdingselskap for de operasjonelle virksomhetene i Chile og Brasil. SnT Classifieds ANS driver innen bransjen online rubrikkannonser for digitale kilder. Markedet er primært i Sør-Amerika og Asia. I Bangladesh og Brasil, har SnT Classifieds ANS inngått et strategisk samarbeid med joint venturepartneren Naspers, som har en eierandel i disse virksomhetene på henholdsvis 49,7 % og 50 %. Naspers er et sør-afrikansk selskap. Arbeidsspråket er engelsk. Alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk. En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

Skattedirektoratets vurdering

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

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0134 Oslo

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

Sentralbord
800 80 000
Telefaks
22 17 08 60



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

”Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt særlig vekt på at selskapet har to selskaper som deltakere. Arbeidsspråket er engelsk. Den operative virksomheten foregår i utlandet gjennom utenlandske datterselskap og samarbeidspartnere. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

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Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer