



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 979 492 510
Organisasjonsform: Aksjeselskap
Foretaksnavn: STÖDIG CREWING I AS
Forretningsadresse: Wernersholmvegen 5
5232 PARADIS

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: René Tvedt
Dato for fastsettelse av årsregnskapet: 30.06.2022

Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 16.08.2023



Resultatregnskap

Beløp i: NOK	Note	2021	2020
RESULTATREGNSKAP			
Inntekter			
Annen driftsinntekt	9	157 998 890	172 344 116
Sum inntekter		157 998 890	172 344 116
Kostnader			
Lønnskostnad	6/8	157 839 500	171 865 387
Annen driftskostnad	10		10 623
Sum kostnader		157 839 500	171 876 001
Driftsresultat		159 390	468 115
Finansinntekter og finanskostnader			
Sum finansinntekter		0	0
Sum finanskostnader		0	0
Netto finans		0	0
Ordinært resultat før skattekostnad			
Ordinært resultat før skattekostnad		159 390	468 115
Skattekostnad på ordinært resultat	11	35 066	102 985
Ordinært resultat etter skattekostnad		124 324	365 130
Årsresultat		124 324	365 130
Overføringer og disponeringer			
Konsernbidrag	5	121 062	1 844 002
Overføringer til/fra annen egenkapital		3 262	-1 478 872
Sum overføringer og disponeringer		124 324	365 130



Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	11	3 680	4 600
Sum immaterielle eiendeler		0	0
Varige driftsmidler			
Sum varige driftsmidler		3 680	4 600
Finansielle anleggsmidler			
Sum finansielle anleggsmidler		0	0
Sum anleggsmidler		3 680	4 600
Omløpsmidler			
Varer			
Sum varer		0	0
Fordringer			
Kundefordringer	3	3 163 696	4 939 079
Andre fordringer	2	9 863 204	8 018 680
Konsernfordringer	3	24 185	2 218 453
Sum fordringer		13 051 085	15 176 211
Investeringer		0	0
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende		52 022	643 524
Sum bankinnskudd, kontanter og lignende		52 022	643 524
Sum omløpsmidler		13 103 107	15 819 735
SUM EIENDELER		13 106 790	15 824 338



Balanse

Beløp i: NOK	Note	2021	2020
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital	5/7	100 000	100 000
Annen innskutt egenkapital		0	0
Sum innskutt egenkapital		0	0
Opptjent egenkapital			
Annen egenkapital		3 262	
Sum opptjent egenkapital		3 262	
Sum egenkapital	5	103 262	100 000
Gjeld			
Langsiktig gjeld			
Sum avsetninger for forpliktelser		0	0
Annen langsiktig gjeld			
Sum annen langsiktig gjeld		0	0
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	3	3 523 632	3 819 749
Betalbar skatt	11		
Kortsiktig konserngjeld	5	155 208	1 945 837
Annen kortsiktig gjeld	5	9 324 688	9 958 750
Sum kortsiktig gjeld		13 003 528	15 724 336
Sum gjeld		13 003 528	15 724 336
SUM EGENKAPITAL OG GJELD		13 106 790	15 824 338



STÖDIG CREWING I AS
FINANCIAL STATEMENTS
2021

Bergen 30.06.22



**ANNUAL REPORT
2021
STÖDIG CREWING I AS**

The nature of the business

Stödigg Crewing I AS has as its object to engage in hiring out foreign crew and render management services to shipping companies and services related to this.

Stödigg Crewing I AS has business office and administration at Hop in Bergen municipality.

True and fair view of development and result

In 2021 the company's operating result was NOK 159.390 compared to NOK 468,115 in 2020.

Result for the year shows a profit of NOK 124.324. Profit in 2020 was NOK 365.130.

Net cash flows from operational activities were NOK 1.354.337 compared to NOK -864.975 in 2020.

Net cash flows from financing activities were NOK -1.945.837 compared to NOK 0 in 2020.

The deviation between operating result and cash flows from operational activities is mainly due to changes in receivables.

Total capital in Seatrans Crewing AS was NOK 13.1 million per 31.12.21, compared to NOK 15.8 million in 2020.

Equity ratio based on book values per 31.12.21 is 0.79 % (0.63 %). The liquidity position is satisfactory.

The Board of Directors propose the following allocation of the result for the year:

Result for the year after tax	124,324,-
Allocated to group contribution	121,062,-
Transferred to other equity	3,262,-
Total allocated	124,324,-

Continued operations

In accordance with the accounting Act § 3-3a the Board of Directors confirm that the preparation of the financial statements is based on the going concern assumption. The basis for the assumption is budgets for 2022 and the long-term expected development for the Seatrans group of companies in the years to come.

Working environment

At the turn of the year the company had in total 375 mariners gathered in a crew pool. The LTI-index (Loss Time Incidents – absence due to injury per 1 million working hours) went from 0.43 in 2020 to 0.88 in 2021 for the crew in the Seatrans fleet. The low LTI shows the result of a great focus on a high security and quality level. No serious work accidents or injuries causing significant material damages or personal injury have occurred or been reported.



Overall the results of vettings and inspections have been very good.

The Board of Directors consider the working environment onboard to be good and there are ongoing measures for improvement of the working environment, including to avoid any form of discrimination related to gender, religion, colour of skin or something similar.

Gender equality and coverage of liability

As of today, the members of the Board of Directors are all men. For the time being all employees are men. The few women who apply for a position onboard are assessed on the same level as the men who apply for vacancies. The terms of service onboard our vessels are adapted also for women. The industry is highly male-dominated and in our opinion the industry must jointly encourage women to apply for the profession if it shall be possible to recruit women for this occupation.

The company's board and day-to-day management are covered by a board liability insurance for liability for property damage. The insurance covers claims made, as a result of a liability conditional act or failure to act in the capacity of board member or employment relationship.

Risk and elements of uncertainty

The company's income is based on the demand for crew in the shipping companies of which it has operating agreements. The development of the economic conditions for these companies has shown a weak tendency also through 2021. Increased focus is placed on quality in the execution of the work onboard and stricter requirements in international standards for operation of vessels, handling of load, environmental emissions etc. In order to meet these requirements the company has a continuous updating and training of the personnel resources.

Market risk

The company is exposed to market risk connected to the shipping business in the Seatrans group of companies through the fluctuations in the markets where these companies operate. Short-term fluctuations have limited effect while a long-term negative development for instance may have impact on the scope and composition of the operations and thus on Stödig Crewing.

Credit risk

The risk of loss on bad debts is estimated to be low. No offsetting agreements or other financial instruments have been entered into to reduce the credit risk in Stödig Crewing.

Liquidity risk

The company estimates its liquidity to be satisfactory. Trade receivables have been paid upon due date over several years.

External environment

Increasing demands to quality assurance, damage-free transport and focus on environment and pollution have lead to a strong prioritizing on the part of the company in order to stand out as a quality shipping company also within these areas. Employed mariners are required through instructions to avoid pollution of the external environment. These instructions are in



accordance with international regulations. The instructions and the crew's knowledge of these instructions are regularly followed up and checked.


Prospects 2022


The development in 2022 looks positive based on budgets and prognosis for the year.

The Board of Directors recommend that the company's General Meeting adopts the financial statements for 2021.

Bergen, 30 June 2022

STÖDIG CREWING AS


Erik W. Mohn
Board Member


Gisle Kårbo Rong
Chairman of the Board


René Tvedt
Board Member



STANDARDISERT INKOMSTREGNING 2021

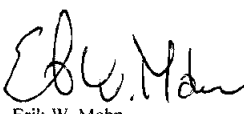
	Note	2021	2020
Various income	9	159,390	494,091
Refund wage expenses	9	157,839,500	171,850,025
TOTAL OPERATING INCOME		157,998,890	172,344,116
Gross wage expenses	6/8	157,839,500	171,865,378
Other operating expenses	10	0	10,623
TOTAL OPERATING EXPENSES		157,839,500	171,876,001
OPERATING RESULT		159,390	468,115
Other financial income		0	0
Other interest income		0	0
ORDINARY RESULT BEFORE TAX EXPENSE		159,390	468,115
TAX EXPENSE ORDINARY RESULT	11	-35,066	-102,985
RESULT FOR THE YEAR		124,324	365,130
Transferred to other equity		3,262	-1,178,872
Transferred from paid-in other equity			-300,000
Allocated group contribution less tax	5	121,062	1,844,002
		124,324	365,130




	Note	2021	2020
ASSETS			
NON-CURRENT ASSETS			
Intangible assets			
Deferred tax assets	11	3,680	4,600
TOTAL NON-CURRENT ASSETS		3,680	4,600
CURRENT ASSETS			
Receivables:			
Trade receivables	3	3,163,696	4,939,079
Balance inter-group company	3	24,185	2,218,452
Other receivables	2	9,863,204	8,018,680
Total receivables		13,051,085	15,176,211
Bank deposits/cash		52,022	643,524
Total bank deposits		52,022	643,524
TOTAL CURRENT ASSETS		13,103,107	15,819,735
TOTAL ASSETS		13,106,790	15,824,336
EQUITY AND LIABILITIES			
Paid-in equity			
Share capital	5.7	100,000	100,000
Paid-in other equity	5	0	0
Total paid-in equity		100,000	100,000
Retained earnings			
Other equity	5	3,262	0
TOTAL EQUITY		103,262	100,000
LIABILITIES			
CURRENT LIABILITIES			
Payable tax	11	0	0
Group contribution	5	155,208	1,945,837
Inter-company balance	3	825,261	0
Trade payables	3	3,523,632	3,819,749
Public duties owing		37,315	0
Other current liabilities	4	8,462,112	9,958,750
TOTAL CURRENT LIABILITIES		13,003,528	15,724,336
TOTAL EQUITY AND LIABILITIES		13,106,790	15,824,336

Bergen 30 June 2022


Gisle K. Rong
Chairman of the Board


Erik W. Mohn
Board member


René Tvedt
Board member



Note 1 - Accounting principle

The financial statements have been prepared in accordance with the Norwegian Accounting Act 1998 and Generally Accepted Accounting Principles in Norway.

Area of operations

The company was established in connection with the transition to tonnage tax system with the objective to take care of the foreign crew onboard vessels owned by shipping companies in the Seatrans group of companies.

Classification and assessment of assets and liabilities

Assets intended for permanent ownership or use are classified as non-current assets. Other assets are classified as current assets. Receivables are classified as current assets if they are to be settled within one year from date of payment. Analogue criteria apply for liabilities.

Current assets are valued at the lower of acquisition cost and fair value. Current liabilities are recognised in the balance sheet at nominal amount at the date of establishment.

Currency

Monetary items in foreign currency are translated at the exchange rate at the balance sheet date. Transactions in foreign currency are recognised at the current rate of exchange.

Operating income and operating expenses

Income is recognised in the income statement in accordance with the earning principle which normally will be delivery time of services. Expenses are recognised according to the matching principle, i.e. expenses are recognised in the same period as associated income.

Cash flow statement

The cash flow statement is prepared according to the indirect method. Cash and cash equivalents comprise cash, bank deposits and other short-term liquid investments that immediately and with immaterial exchange risk can be converted into known cash amounts and with due date less than three months from the acquisition date.

Tax expense and deferred tax

The tax expense is connected to the accounting result and comprises payable tax and change in net deferred tax/deferred tax assets.

Deferred tax in the income statement is tax calculated on changes in temporary differences between accounting and tax values. In stead of presenting the tax arrangements of the year gross in the accounts, the tax effect is booked as part of the tax expense for the year. Deferred tax is allocated as non-current liabilities in the balance sheet. To the extent that deferred tax assets exceed deferred tax, deferred tax assets are recognised in the balance sheet in accordance with generally accepted accounting principles.



Note 2 - Current assets - receivables

	2021	2020
Inter-customers	6,903,347	5,564,632
Inter-company balance crew	1,536,370	1,531,269
Prepaid expenses	1,423,487	922,779
	<u>9,863,204</u>	<u>8,018,680</u>

No receivables have maturity more than one year.

Note 3 - Inter-company balance group companies

Receivables	2021	2020
Inter-company balance Stødig Ship Management AS	0	804,233
Inter-company balance Stødig Crewing II AS	24,185	
Inter-company balance Stødig Bemanning AS	0	1,414,219
	<u>24,185</u>	<u>2,218,452</u>

Of total trade receivables group transactions make the following:

Stødig Ship Management AS	595,874	1,772,445
Stødig Marine Crew AS	13,895	0

Liabilities

Inter-company balance Stødig Bemanning AS	143,414	0
Inter-company balance Stødig Ship Management AS	681,846	0
	<u>825,261</u>	<u>0</u>

Of total trade payables inter-group transactions make the following:

Stødig Ship Management AS	1,372,177	1,657,540
Seatrans AS	0	22,621
Stødig Ship Management Romania	0	880
Stødig Ship Management Poland Sp z o o	18,209	27,886

Note 4 - Other current liabilities

	2021	2020
Inter-company balance crew	8,419,156	9,423,487
Inter-customers	0	535,263
Other accrued costs	42,955	0
	<u>8,462,112</u>	<u>9,958,750</u>

No liabilities have maturity over one year.

Note 5 - Changes in equity

	Share capital	Paid-in other equity	Other equity	Total equity
Capital 01.01	100,000	0	0	100,000
Net group contribution			-121,062	-121,062
Result for the year			124,324	124,324
Capital 31.12	100,000	0	3,262	103,262

Note 6 Wage expenses

	2021	2020
Wage expenses	121,527,538	131,406,298
Pension insurance	209,753	3,767,582
Other crew expenses	36,102,210	36,691,498
	<u>157,839,500</u>	<u>171,865,378</u>

Note 7 - Number of shares, share owners etc.

The company is a fully owned subsidiary of Stødig Ship Management AS, and has a share capital of NOK 100,000, each share NOK 1,000. Number of shares is 100. There is only one share class where all shares have equal voting rights.

The ultimate parent company Stødig Marine Holding AS prepares consolidated financial statements where the company is incorporated. Stødig Marine Holding AS has business office in Bergen (Wernersholmvegen 5, 5232 Paradis) where the consolidated financial statements may be provided.



Note 8 - Wage expenses, number of employees, loan to employees etc.

The company has no managing director as all management services are executed by Stødig Ship Management AS. No Board of Directors' fee has been paid in 2021 or 2020. No loan or guarantees have been granted to any members of the Board of Directors.

The company had 375 employees per 31.12.21.

Note 9 - Transactions with related parties

Of refund wage expenses NOK 7.941.387 is from the parent company Stødig Ship Management AS. This concerns crewing fee. Refund wage expenses concerns hiring out of crew and includes a management fee and other operating expenses.

Note 10 Other operating expenses

	2021	2020
Other operating expenses	-	10,623

Other operating expenses are invoiced shipowning company. Of this audit fee makes 42.100 for 2021 and 34.800 for 2020. Other advisory services 19.000 in 2021 and other attestations services 50.000.

Note 11 - Calculation tax expense

	2021	2020
Result before tax	159,390	468,115
Permanent differences	-	0
Change in temporary differences	-4,182	-5,227
	<u>155,208</u>	<u>462,888</u>
Carry-forward loss	0	0
Basis for payable tax	<u>155,208</u>	<u>462,888</u>
Group contribution distributed	<u>-155,208</u>	<u>-462,888</u>
	<u>0</u>	<u>0</u>
22% tax	<u>0</u>	<u>0</u>
Temporary differences		
Accounting value operating assets	0	0
Tax value operating assets	0	0
Profit/loss-account	-16,727	-20,909
Carry-forward loss	0	0
Temporary difference	<u>-16,727</u>	<u>-20,909</u>
Deferred tax assets (-) / deferred tax (+) *	<u>-3,680</u>	<u>-4,600</u>
	<u>31-Dec-21</u>	<u>31-Dec-20</u>
Payable tax	34,146	101,835
Deferred tax 31.12	-3,680	-4,600
Deferred tax 01.01	4,600	5,750
Tax expense	<u>35,066</u>	<u>102,985</u>
Payable tax of tax expense	34,146	101,835
Tax impact of group contribution	<u>-34,146</u>	<u>-101,835</u>
Payable tax in the balance sheet	<u>0</u>	<u>0</u>

*Tax rate for deferred tax assets is 22% in 2020 and 2021.



CASH FLOW STATEMENT

	2021	2020
Ordinary result before tax expense	159,390	468,115
Taxes paid in the period	0	-76,846
Depreciation	0	0
Loss from sale of property, plant and equipment	0	0
Changes receivables	2,125,126	-2,946,597
Changes current liabilities	-950,179	1,690,353
Net cash flows from operational activities	1,354,337	-864,975
Cash flows from financing activities		
Dividend paid	0	0
Group contribution	-1,945,837	0
Change inter-company loan	0	0
Net cash flows from financing activities	-1,945,837	0
Net change in cash and cash equivalents	-591,500	-864,975
Cash position 01.01.	643,524	1,508,499
LIQUIDITY POSITION 31.12	52,022	643,524
BANK DEPOSITS 31.12	52,022	643,524



To the General Meeting of Stødig Crewing I AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Stødig Crewing I AS (the Company), which comprise the balance sheet as at 31 December 2021, 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 2021, and its financial performance and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by laws and regulations and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Board of Directors (management) is responsible for the information in the Board of Directors' report. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

In connection with our audit of the financial statements, our responsibility is to read the Board of Directors' report. The purpose is to consider if there is material inconsistency between the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or whether the Board of Directors' report otherwise appears to be materially misstated. We are required to report if there is a material misstatement in the Board of Directors' report. We have nothing to report in this regard.

PricewaterhouseCoopers AS, Sandviksbodene 2A, Postboks 3984 - Sandviken, NO-5835 Bergen
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



Independent Auditor's Report - Stødig Crewing I AS



Based on our knowledge obtained in the audit, it is our opinion that the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable legal requirements.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Bergen, 30 June 2022
PricewaterhouseCoopers AS

Jon Haugervåg
State Authorised Public Accountant

(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Haugervåg, Jon	BANKID_MOBILE	2022-06-30 13:33

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Skatteetaten

Vår dato
22.11.2021

Din/Deres dato
27.10.2021

Saksbehandler
Lars Waalorp

800 80 000
Skatteetaten.no

Din/Deres referanse
AR452308632

Telefon
90833418

Org.nr
974761076

Vår referanse
2021/6507350

Postadresse
Postboks 9200 Grønland
0134 OSLO

STÖDIG SHIP MANAGEMENT AS
Wernersholmvegen 5
5232 PARADIS

Att. René Tvedt

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 27. oktober 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

Stödig Marine Holding AS	org.nr. 827 127 922
Stödig Ship Management AS	org.nr. 999 511 236
Stödig Marine Crew AS	org.nr. 920 633 579
Stödig Bemanning AS	org.nr. 989 812 378
Stödig Crewing I AS	org.nr. 979 492 510
Stödig Crewing II AS	org.nr. 921 201 532

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskaper 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

De ovennevnte selskapene var på søknadstidspunktet eid av norske selskaper, men vil om kort tid være eid 50 % av et utenlandsk selskap og 50 % av norske selskaper. I den sammenheng vil styret også endres og vil bestå av norske og utenlandske styremedlemmer. Selskapene driver virksomhet innen internasjonal shipping.

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 vil få en utenlandsk deleier. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle sentrale aktører 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.