



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 925 148 997
Organisasjonsform: Aksjeselskap
Foretaksnavn: VOI OPTION 1 AS
Forretningsadresse: Askekroken 11
0277 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Stuart Peter Fitzgerald
Dato for fastsettelse av årsregnskapet: 28.06.2024

Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 02.08.2024



Resultatregnskap

Beløp i: USD	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
Annen driftskostnad		1 730	775
Sum kostnader		1 730	775
Driftsresultat		-1 730	-775
Finansinntekter og finanskostnader			
Annen finansinntekt		489	
Sum finansinntekter		489	
Rentekostnad til foretak i samme konsern		59 009	61
Annen finanskostnad		660	98
Sum finanskostnader		59 670	160
Netto finans		-59 181	-160
Ordinært resultat før skattekostnad		-60 910	-935
Ordinært resultat etter skattekostnad		-60 910	-935
Årsresultat		-60 910	-935
Årsresultat etter minoritetsinteresser		-60 910	-935
Totalresultat		-60 910	-935
Overføringer og disponeringer			
Avsatt til annen egenkapital		-60 910	-935
Sum overføringer og disponeringer		-60 910	-935



Balanse

Beløp i: USD	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investeringer i aksjer og andeler		687 311	687 311
Sum finansielle anleggsmidler		687 311	687 311
Sum anleggsmidler		687 311	687 311
Omløpsmidler			
Varer			
Sum omløpsmidler		0	0
SUM EIENDELER		687 311	687 311
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital		2 999	2 999
Sum innskutt egenkapital		2 999	2 999
Opptjent egenkapital			
Annen egenkapital		-92 785	-31 875
Sum opptjent egenkapital		-92 785	-31 875
Sum egenkapital		-89 786	-28 876
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Kortsiktig konserngjeld		777 097	714 461
Annen kortsiktig gjeld			1 725



Balanse

Beløp i: USD	Note	2023	2022
Sum kortsiktig gjeld		777 097	716 187
Sum gjeld		777 097	716 187
SUM EGENKAPITAL OG GJELD		687 311	687 311



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 689422

Enheten

Organisasjonsnummer: 925 148 997
Organisasjonsform: Aksjeselskap
Foretaksnavn: VOI OPTION 1 AS
Forretningsadresse: Askekroken 11
0277 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Stuart Peter Fitzgerald
Dato for fastsettelse av årsregnskapet: 28.06.2024

Grunnlag for avgivelse

År 2023: Årsregnskap er elektronisk innlevert.
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023.

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

Brønnøysundregistrene, 01.08.2024



Organisasjonsnr: 925 148 997
VOI OPTION 1 AS

RESULTATREGNSKAP

Beløp i: USD	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
Annen driftskostnad		1 730	775
Sum kostnader		1 730	775
Driftsresultat		-1 730	-775
Finansinntekter og finanskostnader			
Annen finansinntekt		489	
Sum finansinntekter		489	
Rentekostnad til foretak i samme konsern		59 009	61
Annen finanskostnad		660	98
Sum finanskostnader		59 670	160
Netto finans		-59 181	-160
Ordinært resultat før skattekostnad		-60 910	-935
Ordinært resultat etter skattekostnad		-60 910	-935
Årsresultat		-60 910	-935
Årsresultat etter minoritetsinteresser		-60 910	-935
Totalresultat		-60 910	-935
Overføringer og disponeringer			
Avsatt til annen egenkapital		-60 910	-935
Sum overføringer og disponeringer		-60 910	-935



Organisasjonsnr: 925 148 997
VOI OPTION 1 AS

BALANSE

Beløp i: USD	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Innmaterielle eiendeler			
Finansielle anleggsmidler			
Investeringer i aksjer og andeler		687 311	687 311
Sum finansielle anleggsmidler		687 311	687 311
Sum anleggsmidler		687 311	687 311
Omløpsmidler			
Varer			
Sum omløpsmidler		0	0
SUM EIENDELER		687 311	687 311
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital		2 999	2 999
Sum innskutt egenkapital		2 999	2 999
Opptjent egenkapital			
Annen egenkapital		-92 785	-31 875
Sum opptjent egenkapital		-92 785	-31 875
Sum egenkapital		-89 786	-28 876
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Kortsiktig konserngjeld		777 097	714 461
Annen kortsiktig gjeld			1 725
Sum kortsiktig gjeld		777 097	716 187
Sum gjeld		777 097	716 187
SUM EGENKAPITAL OG GJELD		687 311	687 311



Organisasjonsnr: 925 148 997
VOI OPTION 1 AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
0.00

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.



VOI Option 1 AS

Financial statements

2023



VOI Option 1 AS

Income statement

in USD 1000	Note	2023	2022
Other operating expenses	2	-2	-1
Total operating expenses		-2	-1
Operating loss		-2	-1
Interest expense to group companies	3	-59	-
Net financial items		-59	-
Loss before taxes		-61	-1
Income tax expense	4	-	-
Net loss		-61	-1



VOI Option 1 AS

Balance sheet

in USD 1000	Note	31.12.2023	31.12.2022
ASSETS			
Investments in shares and partnerships	5	687	687
Total financial fixed assets		687	687
Total non-current assets		687	687
TOTAL ASSETS		687	687



VOI Option 1 AS

Balance sheet

in USD 1000	Note	31.12.2023	31.12.2022
EQUITY AND LIABILITIES			
Share capital	6	3	3
Total paid-in capital		3	3
Other equity		-93	-32
Total retained earnings		-93	-32
Total equity		-90	-29
Debt to group companies	3	777	714
Other current liabilities		-	2
Total current liabilities		777	716
Total liabilities		777	716
TOTAL EQUITY AND LIABILITIES		687	687

Oslo, 28 June 2024
Board of Directors of VOI Option 1 AS

Stephen McNeill
Chairman

Stuart Fitzgerald (Jun 28, 2024 18:45 GMT+2)

Stuart Fitzgerald
Board member

Maria Eidesvik (Jun 28, 2024 18:36 GMT+2)

Maria Eidesvik
Board member



VOI Option 1 AS

Statement of Equity 2023

in USD 1000	Share Capital	Other equity	Total
Equity 01.01.2023	3	-33	-29
Net loss 2023	-	-61	-61
Equity 31.12.2023	3	-93	-90

Notes to financial statements

General information

VOI Option 1 AS (the Company) is a subsidiary in the Seaway 7 Group. The Company owns 1.5% of the shares in Seaway Ventus AS, also a subsidiary in the Seaway 7 Group.

Note 1 Accounting principles

General

These financial statements have been prepared in accordance with the 1998 Norwegian Accounting Act and generally accepted accounting principles for small entities in Norway (N-GAAP).

General rules for valuing and classifying assets and liabilities

Current assets and short-term liabilities include items due less than one year from the balance sheet date, and items related to the operating cycle. Other assets are classified as non-current assets. Financial liabilities are presented as current if the liability is due to be settled within 12 months after the financial position date, whereas liabilities with the legal right to be settled more than 12 months after the financial position date are classified as non-current.

Current assets are valued at the lower of cost or net realizable value. Short-term debt is recorded in the balance sheet at the nominal amount at the time the debt is established. Non-current assets are valued at cost but are written down to net realizable value if a reduction in value is not expected to be of a temporary nature.

Currency

The Financial Statements are presented in USD which is the Company's accounting and presentation currency, being the currency of the primary economic environment in which the Company operates. Its appropriateness is annually assessed. All values are rounded to the nearest thousand except when otherwise indicated.

Foreign currency transactions are accounted for at the exchange rates prevailing at the date of the transactions. Gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies are recognised in the Income Statement.

Investments in subsidiaries

Investments in subsidiaries are stated at historical cost. Impairment losses will be recognized if the carrying amount exceeds the net realizable value when the reduction in value is not considered to be of a temporary nature.



VOI Option 1 AS

Ordinary taxation

The Company qualifies for taxation under the Norwegian tonnage tax regime, which means operating profit and loss is exempt from taxation/non-deductible. Companies in the tonnage tax regime are paying income tax based on their interest income after deduction of financial expenses and a portion of interest expenses. A portion of net currency gains or losses are also added or deducted. These portions are calculated based on the financial assets/total assets ratio. Tonnage tax is calculated based on the vessels net tonnage and expensed as an operating expense.

Note 2 Employees etc.

The Company has no employees. The Board of directors have not received any remuneration or other benefits in relation to their responsibilities as members of the Board.

Audit fee for the 2023 Financial Statements (decreed by law) was USD 1 thousand.

Note 3 Related party transactions

(i) Income and expenses

in USD 1000	2023	2022
Finance expenses:		
Companies in the same group	59	-

(ii) Year end balances

in USD 1000	Receivables		Liabilities	
	31.12.2023	31.12.2022	31.12.2023	31.12.2022
Net cash pool deposits / overdraft	-	-	777	714
Total	-	-	777	714

The Company is part of Subsea 7 Group's Working Capital Agreement and an automated sweeping mechanism setup, whereby any surplus funds are deposited with Subsea 7 Treasury Ltd (STL) overnight, conversely any overdrawn positions are funded by STL.

The Company has no bank deposits. All available bank funds are routinely transferred to and made available to Group Treasury.



VOI Option 1 AS

Note 4 Taxes

in USD 1000	2023	2022
Taxable income:		
Profit before taxes	-61	-1
Effects of foreign exchange gains and losses	-20	-66
Effects of Norwegian tonnage tax legislation	-	66
Taxable income	-81	-1
Tax expense:		
Tax payable	-	-
Change deferred tax	-5	-
Changed deferred tax not recognized	5	-
Tax expense	-	-
Deferred tax 31 December:		
Tax loss carry forward	-22	-2
Restricted interests carry forward	-61	-
Temporary differences	-83	-2
Deferred tax asset	5	-
Deferred tax asset not recognized	-5	-
Carrying amount deferred tax asset	-	-
Taxes payable in the balance sheet:		
Taxes payable on current year taxable profit	-	-
Withholding tax receivable	-	-
Taxes payable in the balance sheet	-	-

Note 5 Investment in shares and partnerships

Subsidiary	Place of business	Ownership	Share of votes	Investment	Profit/loss*	Book equity with corresponding ownership
Seaway Ventus AS	Oslo	1.5%	1.5%	687	-2,415	900
Total				687		

* Numbers from draft annual report 2023, USD thousands

Note 6 Share capital and shareholder information

	Number of shares	in USD 1000 Share capital
Share capital 31.12.2023	3,000	3

The share capital in the Company consists of 3,000 outstanding shares, each with nominal value of NOK 10. The share capital amounted to NOK 30,000 equals USD 2,999 converted at historical exchange rates. All shares are fully paid and give equal rights. All shares are owned by Seaway 7 Offshore Installation AS.



VOI Option 1 AS

Note 6 Share capital and shareholder information (continued)

Going concern

The financial statements are prepared on basis of the going concern assumption. The Board of Directors confirms that the assumption is valid.

The Company has obtained a letter of support from its indirect parent company Seaway 7 AS. Under this letter Seaway 7 AS has confirmed that it, or any of its subsidiaries, will not seek repayment of any monies due to them from the Company unless it has the funds to enable it to do so. Seaway 7 AS also confirms its intention to finance the Company so as to enable it to meet its liabilities for a period of at least 12 months from the signing date of these financial statements. Based on this, the Board of Directors assess that the equity and liquidity situation of the Company is satisfactory.

Note 7 Subsequent events

No significant subsequent events have occurred.



2023 6520 VOI Option 1 AS-FS (final)

Final Audit Report

2024-07-01

Created:	2024-06-28
By:	Melanie Jamieson (Melanie.Jamieson@seaway7.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAqNh0d-NvYoiu-TZMqZvQ4GN3NQ2ioVZ7

"2023 6520 VOI Option 1 AS-FS (final)" History

- Document created by Melanie Jamieson (Melanie.Jamieson@seaway7.com)
2024-06-28 - 3:17:11 PM GMT- IP address: 147.161.237.96
- Document emailed to Steph McNeill (steph.mcneill@seaway7.com) for signature
2024-06-28 - 3:17:52 PM GMT
- Document emailed to Stuart Fitzgerald (Stuart.Fitzgerald@seaway7.com) for signature
2024-06-28 - 3:17:52 PM GMT
- Document emailed to maria.eidesvik@seaway7.com for signature
2024-06-28 - 3:17:52 PM GMT
- Email viewed by maria.eidesvik@seaway7.com
2024-06-28 - 4:36:00 PM GMT- IP address: 147.161.189.81
- Signer maria.eidesvik@seaway7.com entered name at signing as Maria Eidesvik
2024-06-28 - 4:36:25 PM GMT- IP address: 147.161.189.81
- Document e-signed by Maria Eidesvik (maria.eidesvik@seaway7.com)
Signature Date: 2024-06-28 - 4:36:27 PM GMT - Time Source: server- IP address: 147.161.189.81
- Email viewed by Stuart Fitzgerald (Stuart.Fitzgerald@seaway7.com)
2024-06-28 - 4:45:30 PM GMT- IP address: 77.16.208.226
- Document e-signed by Stuart Fitzgerald (Stuart.Fitzgerald@seaway7.com)
Signature Date: 2024-06-28 - 4:45:44 PM GMT - Time Source: server- IP address: 77.16.208.226
- Email viewed by Steph McNeill (steph.mcneill@seaway7.com)
2024-07-01 - 10:59:52 AM GMT- IP address: 147.161.237.117
- Document e-signed by Steph McNeill (steph.mcneill@seaway7.com)
Signature Date: 2024-07-01 - 10:59:59 AM GMT - Time Source: server- IP address: 147.161.237.117



Adobe Acrobat Sign



✔ Agreement completed.
2024-07-01 - 10:59:59 AM GMT





Statsautoriserte revisorer
Ernst & Young AS
Stortorvet 7, 0155 Oslo
Postboks 1156 Sentrum, 0107 Oslo

Foretaksregisteret: NO 976 389 387 MVA
Tlf: +47 24 00 24 00
www.ey.no
Medlemmer av Den norske Revisorforening

INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of VOI Option 1 AS

Opinion

We have audited the financial statements of VOI Option 1 AS (the Company), which comprise balance sheet as at 31 December 2023, income statement and statement of changes in equity 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 2023 and its financial performance 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.

Responsibilities of management for the financial statements

Management (the board of directors) 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 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:



Building a better
working world

- 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, 30 June 2024
ERNST & YOUNG AS

The auditor's report is signed electronically

Johan Lid Nordby
State Authorised Public Accountant (Norway)



Independent auditor's report

Name

Date

Nordby, Johan Lid

2024-06-30

Identification

 **bankID** Nordby, Johan Lid



This document contains electronic signatures using EU-compliant PAdES - PDF
Advanced Electronic Signatures (Regulation (EU) No 910/2014 (eIDAS))



Skatteetaten

Vår dato 12.01.2021	Din/Deres dato 15.12.2020	Saksbehandler Vibeke Horne
800 80 000 Skatteetaten.no	Din/Deres referanse AR405758000	Telefon 90518192
Org.nr 974761076	Vår referanse 2020/6294589	Postadresse Postboks 9200 Grønland 0134 OSLO

VOI OPTION 1 AS
c/o Arne Blystad
Postboks 1468 Vika
0116 OSLO

Att. Thomas Rønning

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Voi Option 1 AS, org.nr. 925 148 997

Vi viser til deres brev av 15. desember 2020 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Voi Option 1 AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Voi Option 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.

Bakgrunn

Selskapet er datterselskap i OHT-konsernet. Selskapet har til formål å drive investering, utvikling og drift av skip og lastehåndteringssystemer og logistikk og installasjon av offshore vindmøller og andre offshore installasjoner.

Konsernet driver internasjonal skipsfart og virksomhet knyttet til installasjon av vindmøller til havs. Konsernet er notert på Euronext Growth Oslo (Merkur Market) med delvis spredt eierskap til internasjonale institusjonelle investorer.

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 i et konsern. 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

Vibeke Horne
rådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.