



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 992 801 557
Organisasjonsform: Aksjeselskap
Foretaksnavn: SNT EAST HOLDING AS
Forretningsadresse: Snarøyveien 30
1360 FORNEBU

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: Sverre Pedersen
Dato for fastsettelse av årsregnskapet: 19.06.2024

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, 05.08.2025



Resultatregnskap

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
Other expenses	1	130 000	159 000
Sum kostnader		130 000	159 000
Driftsresultat		-130 000	-159 000
Finansinntekter og finanskostnader			
Other financial income	2	152 000	209 000
Sum finansinntekter		152 000	209 000
Annen rentekostnad	2		
Other financial expenses	2		69 000
Sum finanskostnader			69 000
Netto finans		152 000	140 000
Ordinært resultat før skattekostnad		22 000	-19 000
Income tax expense	3	2 000	
Ordinært resultat etter skattekostnad		21 000	-19 000
Årsresultat	4	21 000	-19 000
Årsresultat etter minoritetsinteresser		21 000	-19 000
Totalresultat		21 000	-19 000
Overføringer og disponeringer			
Other equity		21 000	-19 000
Sum overføringer og disponeringer		21 000	-19 000



Balanse

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	3		
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		2 058 000	2 056 000
Sum bankinnskudd, kontanter og lignende		2 058 000	2 056 000
Sum omløpsmidler		2 058 000	2 056 000
SUM EIENDELER		2 058 000	2 056 000
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	4, 5	1 330 000	1 330 000
Overkurs	4	229 519 000	229 519 000
Annen innskutt egenkapital	4		
Sum innskutt egenkapital		230 849 000	230 849 000
Opptjent egenkapital			
Other equity	6		
Udekket tap	4	228 812 000	228 833 000
Sum opptjent egenkapital		-228 812 000	-228 833 000
Sum egenkapital		2 036 000	2 016 000
Gjeld			



Balanse

Beløp i: NOK	Note	2023	2022
Langsiktig gjeld			
Utsatt skatt	3		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		25 000	25 000
Tax payable	3	2 000	
Public duties payable		-5 000	
Other current liabilities			15 000
Sum kortsiktig gjeld		21 000	40 000
Sum gjeld		21 000	40 000
SUM EGENKAPITAL OG GJELD		2 058 000	2 056 000



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 585461

Enheten

Organisasjonsnummer: 992 801 557
Organisasjonsform: Aksjeselskap
Foretaksnavn: SNT EAST HOLDING AS
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1360 FORNEBU

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Benyttet ved utarbeidelsen av
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Sverre Pedersen
Dato for fastsettelse av årsregnskapet: 19.06.2024

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja
Ekstern autorisert regnskapsfører har i
løpet av regnskapsåret bistått ved den
løpende regnskapsføringen eller utført
andre tjenester for selskapet enn å
utarbeide årsregnskapet: Ja

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, 06.07.2024



Organisasjonsnr: 992 801 557
SNT EAST HOLDING AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
RESULTATREGNSKAP			
Kostnader			
Other expenses	1	130 000	159 000
Sum kostnader		130 000	159 000
Driftsresultat		-130 000	-159 000
Finansinntekter og finanskostnader			
Other financial income	2	152 000	209 000
Sum finansinntekter		152 000	209 000
Annen rentekostnad	2		
Other financial expenses	2		69 000
Sum finanskostnader			69 000
Netto finans		152 000	140 000
Ordinært resultat før skattekostnad		22 000	-19 000
Income tax expense	3	2 000	
Ordinært resultat etter skattekostnad		21 000	-19 000
Årsresultat	4	21 000	-19 000
Årsresultat etter minoritetsinteresser		21 000	-19 000
Totalresultat		21 000	-19 000
Overføringer og disponeringer			
Other equity		21 000	-19 000
Sum overføringer og disponeringer		21 000	-19 000



Organisasjonsnr: 992 801 557
SNT EAST HOLDING AS

BALANSE

Beløp i: NOK	Note	2023	2022
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	3		
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		2 058 000	2 056 000
Sum bankinnskudd, kontanter og lignende		2 058 000	2 056 000
Sum omløpsmidler		2 058 000	2 056 000
SUM EIENDELER		2 058 000	2 056 000
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	4, 5	1 330 000	1 330 000
Overkurs	4	229 519 000	229 519 000
Annen innskutt egenkapital	4		
Sum innskutt egenkapital		230 849 000	230 849 000
Opptjent egenkapital			
Other equity	6		
Udekket tap	4	228 812 000	228 833 000
Sum opptjent egenkapital		-228 812 000	-228 833 000
Sum egenkapital		2 036 000	2 016 000
Gjeld			
Langsiktig gjeld			
Utsatt skatt	3		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		25 000	25 000
Tax payable	3	2 000	
Public duties payable		-5 000	



Other current liabilities		15 000
Sum kortsiktig gjeld	21 000	40 000
Sum gjeld	21 000	40 000
SUM EGENKAPITAL OG GJELD	2 058 000	2 056 000



Organisasjonsnr: 992 801 557
SNT EAST HOLDING 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.



Annual report 2023

Snt East Holding AS

Org.nr.992 801 557



Income Statement

Snt East Holding AS

All numbers in 1000 NOK

Operating income and operating expenses	Note	2023	2022
Other expenses	1	130	159
Total expenses		130	159
Operating profit		-130	-159
Financial income and expenses			
Other financial income	2	152	209
Other financial expenses	2	0	69
Net financial items		152	140
Result before tax		22	-19
Income tax expense	3	2	0
Result after tax		21	-19
Net profit or loss	4	21	-19
Loss brought forward			
Other equity		21	-19
Total		21	-19



Balance sheet

Snt East Holding AS

All numbers in 1000 NOK

Assets	Note	2023	2022
Debtors			
Cash and cash equivalents		2 058	2 056
Total current assets		2 058	2 056
Total assets		2 058	2 056



Balance sheet

Snt East Holding AS

All numbers in 1000 NOK

Equity and liabilities	Note	2023	2022
Paid-in capital			
Share capital	4, 5	1 330	1 330
Share premium reserve	4	229 519	229 519
Total paid-up equity		230 849	230 849
Retained earnings			
Uncovered loss	4	-228 812	-228 833
Total retained earnings		-228 812	-228 833
Total equity		2 036	2 016
Liabilities			
Current liabilities			
Trade payables		25	25
Tax payable	3	2	0
Public duties payable		-5	0
Other current liabilities		0	15
Total current liabilities		21	40
Total liabilities		21	40
Total equity and liabilities		2 058	2 056

Oslo, 18.06.2024

The board of Snt East Holding AS

Sverre Pedersen
chairman of the board

Pål Svartberg
member of the board



NOTES

Snt East Holding AS

All numbers in 1000 NOK

Note Accounting principles

The annual accounts for Snt East Holding AS have been prepared in compliance with the Accounting Act and accounting principles generally accepted in Norway for small enterprises.

Snt East Holding AS is a part of the Telenor Group, which prepare consolidated financial statements. The consolidated financial statements can be obtained from Telenor ASA, Snarøyveien 30, 1360 Fornebu.

Use of estimates

In the preparation of the annual accounts estimates and assumptions have been made that have affected the profit and loss account and the valuation of assets and liabilities, and uncertain assets and liabilities on the balance sheet date in accordance with generally accepted accounting practice. Areas which to a large extent contain such subjective evaluations, a high degree of complexity, or areas where the assumptions and estimates are material for the annual accounts, are described in the notes.

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.

Foreign currency

Foreign currency transactions are translated at the exchange rate on the date of the transaction. Monetary foreign currency items are translated to NOK at the exchange rate on the balance sheet date. Non-monetary items that are measured at historical cost in a foreign currency are translated to NOK using the exchange rate on the transaction date. Non-monetary items that are measured at fair value in a foreign currency are translated to NOK using the exchange rate on the measurement date. Exchange rate fluctuations are posted to the profit and loss account as they arise under other financial items.

Tax

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net. The net deferred tax receivable is entered on the balance sheet to the extent that it is likely that it can be utilised.

Classification and valuation of current assets

Current assets and short-term liabilities consist normally of items that fall due for payment within one year of the balance sheet date, as well as items related to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value. Short-term liabilities are entered on the balance sheet at the nominal amount at the time of the transaction.

Receivables

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables. In addition an unspecified provision is made to cover expected losses on claims in respect of customer receivables.



NOTES

Snt East Holding AS

All numbers in 1000 NOK

Note 1 Salary costs and benefits, remuneration to the chief executive, board and auditor

The company had no employees and there were paid no directors fee in 2023

Auditory fee without VAT	2023	2022
Statutory audit	62	84
Total audit fees	62	84

Note 2 Financial income and expenses

Financial income	2023	2022
Interest income	91	30
Foreign exchange gain (agio)	61	178
Other financial income	0	0
Total financial income	152	209

Financial costs	2023	2022
Foreign exchange loss (disagio)	0	69
Other financial expenses	0	0
Total financial costs	0	69

Note 3 Tax

This year's tax expense	2023	2022
Entered tax on ordinary profit/loss:		
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/loss	0	0

Taxable income:		
Ordinary result before tax	22	-19
Permanent differences	0	4
Allocation of loss to be brought forward	-15	0
Taxable income	7	-15

Payable tax in the balance:		
Payable tax on this year's result	2	0
Total payable tax in the balance	2	0

Accumulated loss to be brought forward	0	-15	-15
Not included in the deferred tax calculation	0	15	15



NOTES

Snt East Holding AS

All numbers in 1000 NOK

Note 4 Equity

	Share capital	Share premium	Uncovered loss	Total equity capital
As at 31.12.2022	1 330	229 519	-228 833	2 016
Result of the year			21	21
Group contribution received			0	0
As at 31.12.2023	1 330	229 519	-228 812	2 036

Note 5 Total shares, shareholders

Share capital	Number	Par value
Ordinary shares	1 000	1 330

All shares are owned by Telenor Communication II AS

Note 6 Going concern

The board considers that the going concern conditions are satisfied and the business is operated on this basis.



Annual report 2023

Snt East Holding AS

Org.nr.992 801 557





Income Statement

Snt East Holding AS

All numbers in 1000 NOK

Operating income and operating expenses	Note	2023	2022
Other expenses	1	130	159
Total expenses		130	159
Operating profit		-130	-159
Financial income and expenses			
Other financial income	2	152	209
Other financial expenses	2	0	69
Net financial items		152	140
Result before tax		22	-19
Income tax expense	3	2	0
Result after tax		21	-19
Net profit or loss	4	21	-19
Loss brought forward			
Other equity		21	-19
Total		21	-19

Snt East Holding AS

Side 2

Transaction 09222115557520365810



Signed SP, PS



Balance sheet

Snt East Holding AS

All numbers in 1000 NOK

Assets	Note	2023	2022
Debtors			
Cash and cash equivalents		2 058	2 056
Total current assets		2 058	2 056
Total assets		2 058	2 056





Balance sheet

Snt East Holding AS

All numbers in 1000 NOK

Equity and liabilities	Note	2023	2022
Paid-in capital			
Share capital	4, 5	1 330	1 330
Share premium reserve	4	229 519	229 519
Total paid-up equity		230 849	230 849
Retained earnings			
Uncovered loss	4	-228 812	-228 833
Total retained earnings		-228 812	-228 833
Total equity		2 036	2 016
Liabilities			
Current liabilities			
Trade payables		25	25
Tax payable	3	2	0
Public duties payable		-5	0
Other current liabilities		0	15
Total current liabilities		21	40
Total liabilities		21	40
Total equity and liabilities		2 058	2 056

Oslo, 18.06.2024

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chairman of the board

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member of the board





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All numbers in 1000 NOK

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Snt East Holding AS

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Financial income	2023	2022
Interest income	91	30
Foreign exchange gain (agio)	61	178
Other financial income	0	0
Total financial income	152	209
Financial costs	2023	2022
Foreign exchange loss (disagio)	0	69
Other financial expenses	0	0
Total financial costs	0	69

Note 3 Tax

This year's tax expense	2023	2022
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Tax expense on ordinary profit/loss	0	0
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Ordinary result before tax	22	-19
Permanent differences	0	4
Allocation of loss to be brought forward	-15	0
Taxable income	7	-15
Payable tax in the balance:		
Payable tax on this year's result	2	0
Total payable tax in the balance	2	0

Accumulated loss to be brought forward	0	-15	-15
Not included in the deferred tax calculation	0	15	15





NOTES

Snt East Holding AS

All numbers in 1000 NOK

Note 4 Equity

	Share capital	Share premium	Uncovered loss	Total equity capital
As at 31.12.2022	1 330	229 519	-228 833	2 016
Result of the year			21	21
Group contribution received			0	0
As at 31.12.2023	1 330	229 519	-228 812	2 036

Note 5 Total shares, shareholders

Share capital	Number	Par value
Ordinary shares	1 000	1 330

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Note 6 Going concern

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Verification

Transaction 09222115557520365810

Document

Snt East Holding AS Annual Report 2023 18.06.24

Main document

7 pages

Initiated on 2024-06-19 13:10:05 CEST (+0200) by Sverre Pedersen (SP)

Finalised on 2024-06-19 13:35:13 CEST (+0200)

Signatories

Sverre Pedersen (SP)

Telenor ASA

Company reg. no. 982 463 718

sverre.pedersen@telenor.com

+4790595600

Signed 2024-06-19 13:11:13 CEST (+0200)

Pål Svartberg (PS)

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Signed 2024-06-19 13:35:13 CEST (+0200)

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Statsautoriserte revisorer
Ernst & Young AS

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Postboks 1156 Sentrum, 0107 Oslo

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Tlf: +47 24 00 24 00

www.ey.no
Medlemmer av Den norske Revisorforening

INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Snt East Holding AS

Opinion

We have audited the financial statements of Snt East Holding AS (the Company), which comprise the balance sheet as at 31 December 2023, the income 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 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:

Penneo document key: KUQZT-NCSNB-700GH-62X5W-DQG50-FXC7Z



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- 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, 19 June 2024
ERNST & YOUNG AS

The auditor's report is signed electronically

Anders Gøbel
State Authorised Public Accountant (Norway)

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Gøbel, Anders

Statsautorisert revisor

On behalf of: Ernst & Young AS

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Skattedirektoratet

Saksbehandler Torstein Kinden Helleland	Deres dato 25.01.2016	Vår dato 08.02.2016
Telefon 22078139	Deres referanse Nora Dakos	Vår referanse 2016/83153

SNT EAST HOLDING AS
c/o Schibsted ASA Apotekergata 10
0180 OSLO

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for SnT East Holding AS, org. nr. 992 801 557

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 East Holding AS.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering SnT East Holding AS 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 East Holding AS eies av SnT Classifieds ANS som er eid 50 % av et svensk selskap, SCM Growth Partner AB, som igjen eies 100 % av Schibsted. Det heleide Telenor-selskapet Telenor Online Partner AS eier resterende 50 %. Morselskapet har også søkt om tilsvarende dispensasjon. SnT East Holding AS (SEH) driver internasjonal virksomhet innen «classifieds», leveranse av digitale rubrikkannonser og leverer tjenester av høy kvalitet til brukere i Asia. SEH er et holdingselskap og hele omsetningen foregår konserninternt ettersom den operative virksomheten hovedsakelig foregår i Bangladesh. Driften utøves hovedsakelig gjennom det tilknyttede selskapet Silver Bangladesh JVCO BV(50,3 %) og SnT Bangladesh Ltd (99,9 %). Naspers Group, som er et sørafrikansk konsern, er SEHs joint venturepartner i Silver Bangladesh JVCO BV med en eierandel på 49,7 %. All kommunikasjon mot Naspers skjer på engelsk. 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 språkrav.

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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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 er eiet av et selskap som har søkt om tilsvarende dispensasjon. Eierkretsen er begrenset. 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

Rune Tystad
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Torstein Kinden Helleland

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