



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 819 185 832
Organisasjonsform: Aksjeselskap
Foretaksnavn: WASHTEC BILVASK AS
Forretningsadresse: Slependsveien 108
1396 BILLINGSTAD

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Nei
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Forenklet IFRS

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Morten Dale
Dato for fastsettelse av årsregnskapet: 23.04.2024

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, 18.05.2025



Resultatregnskap

| Beløp i: NOK | Note | 2023 | 2022 |
|---|------|--------------------|--------------------|
| RESULTATREGNSKAP | | | |
| Inntekter | | | |
| Salgsinntekt | 2, 3 | 284 189 380 | 210 861 993 |
| Annen driftsinntekt | | 687 571 | 1 328 941 |
| Sum inntekter | | 284 876 951 | 212 190 934 |
| Kostnader | | | |
| Varekostnad | 3 | 208 062 751 | 155 934 107 |
| Lønnskostnad | 4 | 34 274 868 | 26 521 602 |
| Avskrivning | 5, 6 | 3 150 743 | 2 670 752 |
| Annen driftskostnad | 4 | 18 484 857 | 15 587 527 |
| Sum kostnader | | 263 973 219 | 200 713 989 |
| Driftsresultat | | 20 903 732 | 11 476 945 |
| Finansinntekter og finanskostnader | | | |
| Annen finansinntekt | 7 | 3 878 035 | 2 399 602 |
| Sum finansinntekter | | 3 878 035 | 2 399 602 |
| Annen finanskostnad | 7 | 902 178 | 771 161 |
| Sum finanskostnader | | 902 178 | 771 161 |
| Netto finans | | 2 975 856 | 1 628 441 |
| Ordinært resultat før skattekostnad | | 23 879 589 | 13 105 386 |
| Skattekostnad på resultat | 8 | 5 253 510 | 2 883 716 |
| Ordinært resultat etter skattekostnad | | 18 626 079 | 10 221 670 |
| Årsresultat | | 18 626 079 | 10 221 670 |
| Årsresultat etter minoritetsinteresser | | 18 626 079 | 10 221 670 |
| Totalresultat | | 18 626 079 | 10 221 670 |
| Overføringer og disponeringer | | | |
| Ordinært utbytte | | 8 000 000 | 8 000 000 |



Resultatregnskap

| Beløp i: NOK | Note | 2023 | 2022 |
|--|-------------|-------------------|-------------------|
| Overført til mellomregning med hovedkontor | | 10 626 079 | 2 221 670 |
| Sum overføringer og disponeringer | | 18 626 079 | 10 221 670 |



Balanse

| Beløp i: NOK | Note | 2023 | 2022 |
|--|-------|--------------------|--------------------|
| BALANSE - EIENDELER | | | |
| Anleggsmidler | | | |
| Immaterielle eiendeler | | | |
| Utsatt skattefordel | 8 | 4 012 162 | 3 502 391 |
| Sum immaterielle eiendeler | | 4 012 162 | 3 502 391 |
| Varige driftsmidler | | | |
| Tomter, bygninger og annen fast eiendom | 6, 9 | 1 735 967 | 2 297 001 |
| Maskiner og anlegg | 6, 9 | 3 878 929 | 4 287 373 |
| Driftsløsøre, inventar, verktøy, kontormaskiner o.l. | 5 | 1 819 286 | 1 831 464 |
| Sum varige driftsmidler | | 7 434 182 | 8 415 838 |
| Sum anleggsmidler | | 11 446 344 | 11 918 229 |
| Omløpsmidler | | | |
| Varer | | | |
| Sum varer | 10 | 14 848 695 | 11 828 644 |
| Fordringer | | | |
| Kundefordringer | 3, 11 | 73 623 702 | 75 748 879 |
| Andre kortsiktige fordringer | | 207 260 | 696 882 |
| Sum fordringer | | 73 830 962 | 76 445 761 |
| Bankinnskudd, kontanter og lignende | | | |
| Bankinnskudd, kontanter o.l. | 12 | 18 561 635 | 15 100 473 |
| Sum bankinnskudd, kontanter og lignende | | 18 561 635 | 15 100 473 |
| Sum omløpsmidler | | 107 241 292 | 103 374 877 |
| SUM EIENDELER | | 118 687 636 | 115 293 106 |

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital



Balanse

| Beløp i: NOK | Note | 2023 | 2022 |
|--|-------------|--------------------|--------------------|
| Aksjekapital (3 000 aksjer á kr 1 000) | 13, 14 | 3 000 000 | 3 000 000 |
| Overkurs | 14 | 3 595 005 | 3 595 005 |
| Sum innskutt egenkapital | | 6 595 005 | 6 595 005 |
| Opptjent egenkapital | | | |
| Annen egenkapital | 14 | 34 514 644 | 23 888 565 |
| Sum opptjent egenkapital | | 34 514 644 | 23 888 565 |
| Sum egenkapital | | 41 109 649 | 30 483 570 |
| Gjeld | | | |
| Langsiktig gjeld | | | |
| Annen langsiktig gjeld | | | |
| Øvrig langsiktig gjeld | 9 | 3 284 426 | 4 225 173 |
| Sum annen langsiktig gjeld | | 3 284 426 | 4 225 173 |
| Sum langsiktig gjeld | | 3 284 426 | 4 225 173 |
| Kortsiktig gjeld | | | |
| Leverandørgjeld | 3 | 8 207 101 | 19 389 487 |
| Betalbar skatt | 8 | 5 763 281 | 2 928 007 |
| Skyldige offentlige avgifter | | 13 328 344 | 11 627 778 |
| Utbytte | 14 | 8 000 000 | 8 000 000 |
| Serifikatlån | | 2 408 179 | 2 385 654 |
| Annen kortsiktig gjeld | 3, 15 | 36 586 656 | 36 253 437 |
| Sum kortsiktig gjeld | | 74 293 561 | 80 584 363 |
| Sum gjeld | | 77 577 987 | 84 809 536 |
| SUM EGENKAPITAL OG GJELD | | 118 687 636 | 115 293 106 |



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 400451

Enheten

Organisasjonsnummer: 819 185 832
Organisasjonsform: Aksjeselskap
Foretaksnavn: WASHTEC BILVASK AS
Forretningsadresse: Slepndveien 108
1396 BILLINGSTAD

Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Nei
Benyttet ved utarbeidelsen av
årsregnskapet til selskapet: Forenklet IFRS

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Morten Dale
Dato for fastsettelse av årsregnskapet: 23.04.2024

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: 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, 30.05.2024



Organisasjonsnr: 819 185 832
WASHTEC BILVASK AS

RESULTATREGNSKAP

| Beløp i: NOK | Note | 2023 | 2022 |
|---|-------------|--------------------|--------------------|
| RESULTATREGNSKAP | | | |
| Inntekter | | | |
| Salgsinntekt | | 284 189 380 | 210 861 993 |
| Annen driftsinntekt | 2, 3 | 687 571 | 1 328 941 |
| Sum inntekter | | 284 876 951 | 212 190 934 |
| Kostnader | | | |
| Varekostnad | 3 | 208 062 751 | 155 934 107 |
| Lønnskostnad | 4 | 34 274 868 | 26 521 602 |
| Avskrivning | 5, 6 | 3 150 743 | 2 670 752 |
| Annen driftskostnad | 4 | 18 484 857 | 15 587 527 |
| Sum kostnader | | 263 973 219 | 200 713 989 |
| Driftsresultat | | 20 903 732 | 11 476 945 |
| Finansinntekter og finanskostnader | | | |
| Annen finansinntekt | 7 | 3 878 035 | 2 399 602 |
| Sum finansinntekter | | 3 878 035 | 2 399 602 |
| Annen finanskostnad | 7 | 902 178 | 771 161 |
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| Netto finans | | 2 975 856 | 1 628 441 |
| Ordinært resultat før skattekostnad | | | |
| Skattekostnad på resultat | 8 | 23 879 589 | 13 105 386 |
| Ordinært resultat etter skattekostnad | | 18 626 079 | 10 221 670 |
| Årsresultat | | 18 626 079 | 10 221 670 |
| Årsresultat etter minoritetsinteresser | | 18 626 079 | 10 221 670 |
| Totalresultat | | 18 626 079 | 10 221 670 |
| Overføringer og disponeringer | | | |
| Ordinært utbytte | | 8 000 000 | 8 000 000 |
| Overført til mellomregning med hovedkontor | | 10 626 079 | 2 221 670 |
| Sum overføringer og disponeringer | | 18 626 079 | 10 221 670 |



Organisasjonsnr: 819 185 832
WASHTEC BILVASK AS

BALANSE

| Beløp i: NOK | Note | 2023 | 2022 |
|---|--------|--------------------|--------------------|
| BALANSE - EIENDELER | | | |
| Anleggsmidler | | | |
| Immaterielle eiendeler | | | |
| Utsatt skattefordel | 8 | 4 012 162 | 3 502 391 |
| Sum immaterielle eiendeler | | 4 012 162 | 3 502 391 |
| Varige driftsmidler | | | |
| Tomter, bygninger og annen fast eiendom | 6, 9 | 1 735 967 | 2 297 001 |
| Maskiner og anlegg | 6, 9 | 3 878 929 | 4 287 373 |
| Driftsløsøre, inventar, verktøy, kontormaskiner o. l. | 5 | 1 819 286 | 1 831 464 |
| Sum varige driftsmidler | | 7 434 182 | 8 415 838 |
| Sum anleggsmidler | | 11 446 344 | 11 918 229 |
| Omløpsmidler | | | |
| Varer | | | |
| Sum varer | 10 | 14 848 695 | 11 828 644 |
| Fordringer | | | |
| Kundefordringer | 3, 11 | 73 623 702 | 75 748 879 |
| Andre kortsiktige fordringer | | 207 260 | 696 882 |
| Sum fordringer | | 73 830 962 | 76 445 761 |
| Bankinnskudd, kontanter og lignende | | | |
| Bankinnskudd, kontanter o. l. | 12 | 18 561 635 | 15 100 473 |
| Sum bankinnskudd, kontanter og lignende | | 18 561 635 | 15 100 473 |
| Sum omløpsmidler | | 107 241 292 | 103 374 877 |
| SUM EIENDELER | | 118 687 636 | 115 293 106 |
| BALANSE - EGENKAPITAL OG GJELD | | | |
| Egenkapital | | | |
| Innskutt egenkapital | | | |
| Aksjekapital (3 000 aksjer á kr 1 000) | 13, 14 | 3 000 000 | 3 000 000 |
| Overkurs | 14 | 3 595 005 | 3 595 005 |
| Sum innskutt egenkapital | | 6 595 005 | 6 595 005 |



| | | | |
|-----------------------------------|-------|--------------------|--------------------|
| Opptjent egenkapital | | | |
| Annen egenkapital | 14 | 34 514 644 | 23 888 565 |
| Sum opptjent egenkapital | | 34 514 644 | 23 888 565 |
| Sum egenkapital | | 41 109 649 | 30 483 570 |
| Gjeld | | | |
| Langsiktig gjeld | | | |
| Annen langsiktig gjeld | | | |
| Øvrig langsiktig gjeld | 9 | 3 284 426 | 4 225 173 |
| Sum annen langsiktig gjeld | | 3 284 426 | 4 225 173 |
| Sum langsiktig gjeld | | 3 284 426 | 4 225 173 |
| Kortsiktig gjeld | | | |
| Leverandørgjeld | 3 | 8 207 101 | 19 389 487 |
| Betalbar skatt | 8 | 5 763 281 | 2 928 007 |
| Skyldige offentlige avgifter | | 13 328 344 | 11 627 778 |
| Utbytte | 14 | 8 000 000 | 8 000 000 |
| Seritifikatlån | | 2 408 179 | 2 385 654 |
| Annen kortsiktig gjeld | 3, 15 | 36 586 656 | 36 253 437 |
| Sum kortsiktig gjeld | | 74 293 561 | 80 584 363 |
| Sum gjeld | | 77 577 987 | 84 809 536 |
| SUM EGENKAPITAL OG GJELD | | 118 687 636 | 115 293 106 |



Organisasjonsnr: 819 185 832
WASHTEC BILVASK AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
3

Antall årsverk i regnskapsåret
28.00

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.



Financial Statements

WashTec Bilvask AS

2023





WashTec Bilvask AS Income statement

| NOTE | OPERATING REVENUE AND OPERATING EXPENSES | 2023 | 2022 |
|------|--|--------------------|--------------------|
| 2, 3 | Revenue | 284 189 380 | 210 861 993 |
| | Other operating revenue | 687 571 | 1 328 941 |
| | Total operating revenue | 284 876 951 | 212 190 934 |
| 3 | Raw materials and consumables used | 208 062 751 | 155 934 107 |
| 4 | Payroll and related costs | 34 274 868 | 26 521 602 |
| 5 | Depreciation and amortisation of fixed and intangible assets | 434 462 | 90 674 |
| 6 | Depreciation and amortisation of right of use assets | 2 716 281 | 2 580 078 |
| 4 | Other operating expenses | 18 484 857 | 15 587 528 |
| | Total operating expenses | 263 973 219 | 200 713 989 |
| | Operating profit/(loss) | 20 903 732 | 11 476 945 |
| | FINANCIAL INCOME AND FINANCIAL EXPENSES | | |
| 7 | Other financial income | 3 878 035 | 2 399 602 |
| 7 | Other financial expenses | -902 178 | -771 161 |
| | Financial items, net | 2 975 857 | 1 628 441 |
| | Profit/(loss) before taxation | 23 879 589 | 13 105 386 |
| 8 | Income tax | 5 253 510 | 2 883 716 |
| | PROFIT/(LOSS) FOR THE FINANCIAL YEAR | 18 626 079 | 10 221 670 |
| | Other comprehensive income | | |
| | <i>Items that will not be reclassified to result</i> | 0 | 0 |
| | <i>Items that will be reclassified to result</i> | 0 | 0 |
| | Other comprehensive income | 0 | 0 |
| | Total result | 18 626 079 | 10 221 670 |
| | ALLOCATION OF NET PROFIT/(LOSS) AND EQUITY TRANSFERS | | |
| | Transferred from other equity | 10 626 079 | 2 221 670 |
| | Proposed dividend | 8 000 000 | 8 000 000 |
| | Sum overføringer | 18 626 079 | 10 221 670 |





WashTec Bilvask AS

Balance sheet at 31 December

| NOTE | ASSETS | 2023 | 2022 |
|-------|---|--------------------|--------------------|
| | Non-current assets | | |
| | Intangible assets | | |
| 8 | Deferred tax assets | <u>4 012 162</u> | <u>3 502 391</u> |
| | Total intangible assets | <u>4 012 162</u> | <u>3 502 391</u> |
| | Tangible fixed assets | | |
| 5 | Fixtures and fittings | 1 819 286 | 1 831 464 |
| 6, 9 | Right of use assets, land, buildings and other property | 1 735 967 | 2 297 001 |
| 6, 9 | Right of use assets, cars and machines | <u>3 878 929</u> | <u>4 287 373</u> |
| | Total tangible fixed assets | <u>7 434 182</u> | <u>8 415 838</u> |
| | Total non-current assets | <u>11 446 344</u> | <u>11 918 229</u> |
| | Current assets | | |
| 10 | Inventories | <u>14 848 695</u> | <u>11 828 644</u> |
| | Receivables | | |
| 3, 11 | Accounts receivable | 73 623 702 | 75 748 879 |
| | Other receivables | <u>207 260</u> | <u>696 881</u> |
| | Total receivables | <u>73 830 962</u> | <u>76 445 760</u> |
| 12 | Cash and cash equivalents | <u>18 561 635</u> | <u>15 100 473</u> |
| | Total current assets | <u>107 241 292</u> | <u>103 374 877</u> |
| | TOTAL ASSETS | <u>118 687 636</u> | <u>115 293 106</u> |





WashTec Bilvask AS Balance sheet at 31 December

| NOTE | SHAREHOLDERS EQUITY AND LIABILITIES | 2023 | 2022 |
|--------|---|--------------------|--------------------|
| | Shareholders equity | | |
| | Paid-in equity | | |
| 13, 14 | Share capital (3.000 shares at NOK 1.000) | 3 000 000 | 3 000 000 |
| 14 | Share premium | <u>3 595 005</u> | <u>3 595 005</u> |
| | Total paid-in equity | <u>6 595 005</u> | <u>6 595 005</u> |
| | Retained earnings | | |
| 14 | Other equity | <u>34 514 644</u> | <u>23 888 565</u> |
| | Total retained earnings | <u>34 514 644</u> | <u>23 888 565</u> |
| | Total shareholders equity | <u>41 109 649</u> | <u>30 483 570</u> |
| | Liabilities | | |
| | Provisions for liabilities and charges | | |
| 9 | Long term finance lease liabilities | <u>3 284 426</u> | <u>4 225 173</u> |
| | Total provisions for liabilities and charges | <u>3 284 426</u> | <u>4 225 173</u> |
| | Current liabilities | | |
| 9 | Short term finance lease liabilities | 2 408 179 | 2 385 654 |
| 3 | Accounts payable | 8 207 101 | 19 389 487 |
| 8 | Current income taxes payable | 5 763 281 | 2 928 007 |
| 14 | Allocated dividend | 8 000 000 | 8 000 000 |
| | Other taxes and withholdings | 13 328 344 | 11 627 778 |
| 3, 15 | Other current liabilities | <u>36 586 656</u> | <u>36 253 437</u> |
| | Total current liabilities | <u>74 293 561</u> | <u>80 584 363</u> |
| | Total liabilities | <u>77 577 987</u> | <u>84 809 536</u> |
| | TOTAL SHAREHOLDERS EQUITY AND LIABILITIES | <u>118 687 636</u> | <u>115 293 106</u> |

Billingstad, 23. april 2024

Board of WashTec Bilvask AS

Sebastian Kutz
Chairman of the board

Thomas Munch Andersen
Board member

Morten Dale
Managing director/ Board member





WashTec Bilvask AS

Cash flow statement

| | 2023 | 2022 |
|--|--------------------|-------------------|
| CASH FLOW FROM OPERATIONS: | | |
| Profit/(loss) before taxation | 23 879 589 | 13 105 386 |
| Taxes paid for the period | -2 928 007 | -2 637 657 |
| Depreciation and amortisation of fixed and intangible assets | 434 462 | 90 674 |
| Depreciation and amortisation of right of use assets | 2 716 281 | 2 580 078 |
| Change in inventory | -3 020 051 | -5 706 756 |
| Change in trade receivables | 2 125 177 | -12 265 277 |
| Change in trade payables | -11 182 386 | 15 700 496 |
| Changes in other current assets and other liabilities | 2 523 405 | 3 964 933 |
| Net cash flow from operations | 14 548 470 | 14 831 877 |
| CASH FLOW FROM INVESTMENT ACTIVITIES: | | |
| Outflows due to purchases of fixed assets | -422 284 | -1 369 072 |
| Net cash flow from investment activities | -422 284 | -1 369 072 |
| CASH FLOW FROM FINANCING ACTIVITIES: | | |
| Outflow due to downpayment of lease liabilities | -2 665 025 | -2 581 089 |
| Dividend payments | -8 000 000 | -6 000 000 |
| Net cash flow from financing activities | -10 665 025 | -8 581 089 |
| Net change in bank deposits, cash and equivalents | 3 461 162 | 4 881 716 |
| Bank deposits, cash and equivalents at 1 January | 15 100 473 | 10 218 758 |
| Bank deposits, cash and equivalents at 31 December | 18 561 635 | 15 100 473 |





WashTec Bilvask AS

Notes to the accounts, year ended 31 December 2023

Note 1 Accounting policies

The Financial Statements have been prepared in accordance with the Norwegian Accounting Act § 3-9 and the Regulation on Simplified IFRS established by the Ministry of Finance on December 18, 2020. This essentially means that recognition and measurement follow international accounting standards (IFRS), and presentation and disclosure notes are in accordance with Norwegian accounting law and the Norwegian accounting standards. Exceptions from measurement and recognition according to full IFRS are explained below in the section "Implementation of new accounting principles, standards, and deviations from IFRS".

The Financial Statements are based on the accounting principles of a historical cost. For all periods up to and including the year that ended on December 31, 2019, the company prepared its accounts in accordance with Norwegian accounting practice (GRS). The Financial Statements for the year that ended on December 31, 2020, were the first the company prepared in accordance with the Regulation on Simplified IFRS.

Valuation and classification of assets and liabilities

Assets intended for permanent ownership or use in the business are classified as non-current assets. Other assets are classified as current assets. Receivables due within one year are classified as current assets. The classification of current and non-current liabilities is based on the same criteria.

Current assets are valued at the lower of historical cost and fair value.

Fixed assets are carried at historical cost, but are written down to their recoverable amount if this is lower than the carrying amount and the decline is expected to be permanent. Fixed assets with a limited economic life are depreciated on a systematic basis in accordance with a reasonable depreciation schedule.

Other long-term liabilities, as well as short-term liabilities, are valued at nominal value.

Foreign currency

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

Inventories

Inventories are recognised at the lower of cost in accordance with the FIFO method and net realisable value. For raw materials and work in progress, the net realisable value is based on estimated selling price of finished goods, less the remaining production and sales costs. Self-produced goods are recognised at the lower of full production cost and fair value.

Revenue

Sale of goods:

Revenue is recognised when it is earned, i.e. when both the risk and control have been mainly transferred to the customer. This will normally be the case when the goods are delivered to the customer. The revenue is recognised with the value of the remuneration at the time of transaction.

Sale of services:

Revenue is recognised when it is earned, i.e. when the claim to remuneration arises. This occurs when the service is performed, as the work is being done. The revenue is recognised with the value of the remuneration at the time of transaction.

Cost of sales and other expenses

In principle, cost of sales and other expenses are recognised in the same period as the revenue to which they relate. In instances where there is no clear connection between the expense and revenue, the apportionment is estimated. Other exceptions to the matching criteria are disclosed where appropriate.

Receivables

Trade receivables and other receivables are recognised at nominal value, less the accrual for expected losses of receivables. The accrual for losses is based on an individual assessment of each receivable.

Cash and cash equivalents

Cash and cash equivalents include cash, bank deposits and other monetary instruments with a maturity of less than three months at the date of purchase.





WashTec Bilvask AS

Notes to the accounts, year ended 31 December 2023

Lease Agreements / Right-of-Use Agreements

The company has chosen to apply a modified retrospective method in the accounting of IFRS 16. The company has opted to use the exemptions related to lease agreements of low value and short-term agreements, meaning these will be expensed.

The company's lease agreements are related to the rental of premises and means of transport. Agreements of low value (fair value as new) expiring during 2019 are not included. In reviewing the agreements, the company has specifically considered whether the agreement can be terminated by the lessor on short notice and whether it is likely that the lessor will exercise this right. If the lessor has the option to terminate the agreement at short notice, but it is unlikely that they will exercise this right, the agreement is incorporated as a lease obligation with an associated right of use. Other important factors that have been considered are whether the asset is identifiable, if the lessor has the opportunity to substitute/replace the assets/premises and it is likely that the lessor will exercise this right, the asset is not recognized.

Some of the contracts include rental of premises and parking spaces. These are treated together as one contract. Service elements in the agreement such as payment of common costs, cleaning, and canteen are not capitalized but are expensed as they occur.

In calculating the lease period, both option periods and termination agreements are taken into account, if it is most likely that these will be utilized. If the non-cancellable lease period is far in the future, and the agreement also has the possibility of an extension via an option, only the non-cancellable lease period is considered, as it is difficult to state whether the option will be exercised at the present time.

The company has used the group's marginal borrowing rate as the discount rate since the implicit rate has been difficult to determine. In determining the marginal borrowing rate, considerations have been given to the economic environment, the remaining lease period, and security.

Product warranties and service obligations

In case of sale, the entire sale price is recorded as revenue on the time of sale, including the part relating to future warranties and service obligations. An accrual for future warranties and service obligations is made.

Pensions

Defined contribution plans are accounted for according to the matching principle. Contributions to the pension plan are recorded as expenses.

Income taxes

Tax expenses are matched with operating income before tax. Tax related to equity transactions e.g. group contribution, is recognised directly in equity.

Tax expense consists of current income tax expense and change in net deferred tax. Deferred tax liabilities and deferred tax assets are presented net in the balance sheet.

Cash flow statement

The cash flow statement have been prepared according to the indirect method. Bank deposits, cash and equivalents and other short term, liquide placements who can instantly and with little currency risk be converted to known cash amount and with remaining maturation of less than three months maturity fra date of aquisition.

Implementation of new accounting principles, standards and deviations from IFRS

Deviations from IFRS:

IAS 10 number 12 and 13, IAS 18 number 30 and IFRIC 17 number 10 waived and dividend are accounted for in connection with the Norwegian Accounting Act.

Applied accounting principles are consistent with principles applied in last accounting period.

Note 2 Sales revenue

The companies revenue consists of sale of car wash machines, spare parts, service and chemicals for machine wash of means of transport.

All sales are to the Norwegian market.





WashTec Bilvask AS

Notes to the accounts, year ended 31 December 2023

Note 3 Related party transactions and balances

Related party transactions, profit and loss:

| Transaction/transaction type | Belongs to P&L line | 2023 | 2022 |
|------------------------------|------------------------------------|-------------|-------------|
| | | | |
| Purchase of goods | Raw materials and consumables used | 146 647 475 | 105 949 550 |
| Purchase of services | Other operating expenses | 17 610 590 | 22 049 221 |
| Sale of services | Payroll and related costs | 3 436 451 | 5 207 773 |

Related party balance items:

| | Accounts receivables | | Other receivables | |
|-----------------|----------------------|-------------------|-------------------|------|
| | 2023 | 2022 | 2023 | 2022 |
| Group companies | 36 783 270 | 36 820 877 | - | - |
| Total | 36 783 270 | 36 820 877 | - | - |

| | Accounts payable | | Other current liabilities | |
|-----------------|------------------|----------------|---------------------------|------|
| | 2023 | 2022 | 2023 | 2022 |
| Group companies | 1 651 109 | 154 725 | - | - |
| Total | 1 651 109 | 154 725 | - | - |

Note 4 Payroll costs, number of employees, benefits, loans to employees etc.

| Payroll costs | 2023 | 2022 |
|-----------------------------|-------------------|-------------------|
| Wages and salaries | 26 639 981 | 19 779 158 |
| Social security tax | 4 590 667 | 4 031 555 |
| Pension costs (see note xx) | 2 100 814 | 2 003 808 |
| Other benefits | 943 406 | 707 081 |
| Total | 34 274 868 | 26 521 602 |

Average number of employees during the year 28 23

The company is required to have an occupational pension plan in accordance with Norwegian legislation on occupational pensions ("lov om obligatorisk tjenestepensjon"). The company's pension plan meet the requirements of this legislation.

| Directors' remuneration | Salaries, fees | Pensions | Other benefits |
|-------------------------|-------------------|----------|-------------------|
| Managing Director | 2 997 470 | 230 523 | 306 056 |
| Board of Directors | - | - | - |

There are no loans and guarantees to Chief Executive, Directors, Shareholders etc.
Managing Director have a bonus agreement based on financial results and six month severance pay.

Auditor

Remuneration to PWC and their associates is as follows:

| | 2023 | 2022 |
|------------------------------|---------|---------|
| Statutory audit | 294 220 | 251 200 |
| Tax counselling | 58 000 | 57 490 |
| Other non-assurance services | - | 15 000 |



**WashTec Bilvask AS****Notes to the accounts, year ended 31 December 2023****Note 5 Property, plant and equipment**

| | Maskiner og inventar | Sum |
|---|-----------------------------|------------------|
| Cost at 1 January 2023 | 2 625 468 | 2 625 468 |
| Additions, purchased | 422 284 | 422 284 |
| Disposals | - | - |
| Cost at 31 Desember 2023 | 3 047 752 | 3 047 752 |
| Accumulated depreciation and impairment at 31 Dec. 2023 | 1 228 465 | 1 228 465 |
| Balance at 31 December 2023 | 1 819 286 | 1 819 286 |
| Current year depreciation | 434 462 | 434 462 |
| Economic life | 3-5 years | |
| Depreciation method | straight-line | |
| Annual lease of off-balance sheet fixed assets | - | - |

Note 6 Right of use assets

| | Buildings | Cars and machines | Total |
|---|------------------|--------------------------|------------------|
| Cost at 1 January 2023 | 5 191 144 | 8 305 452 | 13 496 595 |
| Additions, purchased | 221 594 | 1 646 326 | 1 867 921 |
| Disposals | - | -2 227 093 | -2 227 093 |
| Cost at 31 Desember 2023 | 5 412 738 | 7 724 685 | 13 137 423 |
| Accumulated depreciation and impairment at 31 Dec. 2023 | 2 894 143 | 4 018 078 | 6 912 221 |
| Disposal accumulated depreciation | - | -2 105 975 | -2 105 975 |
| Accumulated depreciation and impairment at 31 Dec. 2023 | 3 676 771 | 3 845 756 | 7 522 528 |
| Balance at 31 December 2023 | 1 735 967 | 3 878 929 | 5 614 896 |
| Current year depreciation | 782 628 | 1 933 653 | 2 716 281 |
| Economic life | 1-5 years | 1-5 years | |
| Depreciation method | straight-line | straight-line | |

Note 7 Spesification of financial income and financial expenses

| Other financial income | 2023 | 2022 |
|--|----------------|----------------|
| Interest received from group companies | 2 715 019 | 946 826 |
| Other interest | 6 040 | 1 578 |
| Agiogain | 1 156 976 | 1 451 198 |
| Sum | 3 878 035 | 2 399 602 |
| Other financial expenses | 2023 | 2022 |
| Interest paid to group companies | - | - |
| Other interest paid | 258 421 | 144 033 |
| Agioloss | 643 757 | 627 128 |
| Total | 902 178 | 771 161 |





WashTec Bilvask AS

Notes to the accounts, year ended 31 December 2023

Note 8 Income tax expense

| Specification of income tax expense: | 2023 | 2022 |
|--------------------------------------|------------------|------------------|
| Current income tax payable | 5 763 281 | 2 928 007 |
| Changes in deferred tax | -509 771 | -44 291 |
| Tax on profit/(loss) | 5 253 510 | 2 883 716 |

| Specification of current income tax payable: | 2023 | 2022 |
|--|------------------|------------------|
| This year's payable income tax expense | 5 763 281 | 2 928 007 |
| Current income tax payable in the balance sheet | 5 763 281 | 2 928 007 |

| Reconciliation from nominal to real income tax rate: | 2023 | 2022 |
|--|---------------|---------------|
| Profit/(loss) before taxation | 23 879 589 | 13 105 386 |
| Estimated income tax according to nominal tax rate (22%) | 5 253 510 | 2 883 185 |
| The tax effect of the following items: | | |
| Other non-deductible expenses | - | 531 |
| Income tax expense | 5 253 510 | 2 883 716 |
| Effective income tax rate | 22,0 % | 22,0 % |

Specification of the tax effect of temporary differences and losses carried forward:

| | 2023 | 2022 |
|--|--------------------|--------------------|
| Fixed assets | -63 687 | -103 405 |
| Inventories | -441 044 | -669 685 |
| Receivables | -22 626 | -42 917 |
| Right of use assets | -77 709 | -26 452 |
| Current liabilities | -17 632 035 | -15 077 499 |
| Total | -18 237 101 | -15 919 958 |
| Off-balance sheet deferred tax benefits | - | - |
| Net deferred benefit/liability in the balance sheet | -4 012 162 | -3 502 391 |

The deferred tax benefit is included in the balance sheet on the basis of future income.



**WashTec Bilvask AS****Notes to the accounts, year ended 31 December 2023****Note 9 Finance lease liabilities**

| Finance lease liabilities IFRS 16 | Maturity | 2023 | 2022 |
|--|-----------------|------------------|------------------|
| Long term finance lease liabilities | 1-5 years | 3 284 426 | 4 225 173 |
| Short term finance lease liabilities | 0-1 years | 2 408 179 | 2 385 654 |
| Total | | 5 692 605 | 6 610 827 |

| Right of use assets IFRS 16 | 2023 | 2022 |
|---|------------------|------------------|
| Right of use assets, land, buildings and other property | 1 735 967 | 2 297 001 |
| Right of use assets, cars and machines | 3 878 929 | 4 287 373 |
| Total | 5 614 896 | 6 584 374 |

| Amount that are included in the income statement | 2023 | 2022 |
|---|-------------|-------------|
| Depreciation and amortisation of right of use assets | 2 716 281 | 2 580 078 |
| Interest finance lease liabilities | 149 754 | 28 038 |

Note 10 Inventories

| | 2023 | 2022 |
|----------------------|-------------------|-------------------|
| Washing machines | 9 889 105 | 9 085 717 |
| Spare parts etc | 5 400 634 | 3 412 613 |
| Obsolete inventories | -441 044 | -669 686 |
| Total | 14 848 695 | 11 828 644 |

Note 11 Accounts receivable

| | 2023 | 2022 |
|---|-------------------|-------------------|
| Accounts receivable | 73 646 328 | 75 791 796 |
| Doubtful accounts receivable | -22 626 | -42 917 |
| Accounts receivable in the balance sheet | 73 623 702 | 75 748 879 |

Note 12 Bank deposits

Bank deposits, cash etc. include restricted tax deduction funds with NOK 1.468.243.

Note 13 Share capital and shareholder information

The share capital in the company at 31 December 2023 consists of the following classes:

| | Number | Nominal amount | Carrying value |
|-----------------|---------------|-----------------------|-----------------------|
| Ordinary shares | 3 000 | 1 000 | 3 000 000 |
| Total | 3 000 | | 3 000 000 |

All shares are owned by WashTec A/S (Danmark).

WashTec Bilvask AS is a part of the consolidated statements of Washtec AG. The consolidated statements are available on the groups web-page www.washtec.com.





WashTec Bilvask AS

Notes to the accounts, year ended 31 December 2023

Note 14 Equity

| | Share capital | Share premium | Other equity | Sum egenkapital |
|--------------------------------------|---------------|---------------|--------------|-----------------|
| Equity at 1 January 2023 | 3 000 000 | 3 595 005 | 23 888 565 | 30 483 570 |
| <u>This year's change in equity:</u> | | | | |
| Allocated dividend | - | - | -8 000 000 | -8 000 000 |
| Profit/(loss) of the year | - | - | 18 626 079 | 18 626 079 |
| Equity at 31 December 2023 | 3 000 000 | 3 595 005 | 34 514 644 | 41 109 649 |

Note 15 Other provisions for liabilities and charges

| Warranty obligation | 2023 | 2022 |
|---------------------|------------|------------|
| Warranty obligation | 17 274 740 | 14 516 929 |





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Årsregnskap Washtec Bilvask AS - 2023

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Årsberetning 2023

WashTec Bilvask AS

Virksomhetens art og tilholdssted

WashTec Bilvask AS er konsentrert om salg og service av bilvaskeutstyr, kjemi, samt tilhørende ettermarkedstjenester. Selskapets produktspekter er bilvaskemaskiner, selv-vask og annet tilleggsutstyr som benyttes av oljeselskaper, bilbransjen, transportforretninger og andre frittstående aktører som tilbyr bilvasketjenester til forbruker.

Selskapet holder til i Slependsveien 108, Billingstad.

WashTec Bilvask AS er et heleid datterselskap av WashTec A/S i Danmark. WashTec A/S Danmark er et heleid datterselskap av WashTec Cleaning Technology GmbH i Tyskland.

Fortsatt drift

I samsvar med regnskapsloven § 3-3 bekreftes det at forutsetningen om fortsatt drift er tilstede og er lagt til grunn ved utarbeidelsen av regnskapet. Morselskapet har internasjonale avtaler med oljeselskaper, noe som er vesentlig også for aktivitetsnivået for virksomheten i Norge.

Miljø og personale

Arbeidsmiljøet anses som godt. Totalt sykefravær siste år har vært 232 dager, som utgjør 3,1 % av total arbeidstid siste år. Det har i perioden ikke vært noen store arbeidsulykker.

Virksomheten medfører ikke forurensing utover det som er normalt for tilsvarende virksomheter.

Likestilling

Selskapet har som mål å være en arbeidsplass der det råder full likestilling mellom kvinner og menn. Det er innarbeidet policy som tar sikte på at det ikke forekommer forskjellsbehandling grunnet kjønn. Av selskapets 28 ansatte er 2 kvinner. Selskapet har som mål å øke denne andelen.

Åpenhetsloven

Selskapet redegjørelse for aktsomhetsvurderingene i henhold til lovens krav er publisert på selskapets hjemmeside www.washtec.no.

Fremtidig utvikling og redegjørelse for årsregnskapet

Ledelsen mener at regnskapet gir et rettvise bilde av selskapets eiendeler og gjeld, finansielle stilling og resultat.

Omsetningen i WashTec Bilvask AS steg hovedsakelig på grunn av høyere maskinomsetningen. Selskapet beholder en høy og stabil markedsandel på maskinsalg.

Både totalkapitalen og egenkapitalgraden var ved utgangen av året høyere sammenlignet med 2022.

Kontantstrøm

Netto kontantstrøm fra operasjonelle aktiviteter beløp seg i 2023 til 14,5 MNOK. Avviket mellom driftsresultatet på NOK 20,9 MNOK og kontantstrømmen skyldes endring i leverandørgjeld, da mer skylder leverandøren. Det er tatt hensyn til betalningene som reduserer leieforpliktelsen.





Finansiell risiko

Overordnet om målsetting og strategi

WashTec Bilvask er eksponert for finansiell risiko gjennom valutarisiko. Målsetningen er å få ned denne risikoen i størst mulig grad. Selskapet bruker pr. i dag ikke finansielle instrumenter, men dette er gjenstand for løpende vurdering av morselskapet.

Markedsrisiko

WashTec Bilvask ser en økende etterspørsel etter automatisert bilvask i markedet og mange nye aktører vurderer bilvask som et interessant segment å investere i. Mange nye og etablerte aktører i markedet ser også potensialet ved å tilby forbrukervennlige løsninger innenfor abonnementsvask, noe som vil forventes å tiltrekke seg flere slutt kunder til automatisert bilvask. Vi presiserer at det normalt er usikkerhet knyttet til vurderinger av fremtidige forhold.

Kredittrisiko

Kredittrisikoen vurderes til å være lav.

Likviditetsrisiko

Selskapet vurderer likviditeten som god, men arbeider kontinuerlig med forbedringer på inndrivelse av kundefordringer.

Washtec konsernet har en forsikringsordning for styreansvar overfor tredjeparter som dekker styrets medlemmer.

Etter balansedagen har det ikke skjedd vesentlige hendelser som har betydning for årsrapporten.

Årsresultat og disponeringer

Årets overskudd foreslås disponert følgende for WashTec Bilvask AS:

| | |
|--------------------------|-----------------------|
| Avsatt utbytte | kr. 8.000.000 |
| <u>Annen egenkapital</u> | <u>kr. 10.626.079</u> |
| <u>Totalt disponert</u> | <u>kr. 18.626.079</u> |

Billingsstad, 23. April 2024

Sebastian Kutz
Styrets leder

Thomas Munch Andersen
Styremedlem

Morten Dale
Daglig leder / styremedlem





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To the General Meeting of WashTec Bilvask AS

Independent Auditor's Report

Opinion

We have audited the financial statements of WashTec Bilvask AS (the Company), which comprise the balance sheet as at 31 December 2023, the income statement, and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the financial statements comply with applicable statutory requirements, and the financial statements give a true and fair view of the financial position of the Company as at 31 December 2023, and its financial performance and its cash flows for the year then ended in accordance with simplified application of international accounting standards according to section 3-9 of the Norwegian Accounting Act.

Basis for Opinion

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

Other Information

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

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

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

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

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 simplified application of International Accounting Standards according to the Norwegian Accounting Act section 3-9, 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

PricewaterhouseCoopers AS, Midtre gate 4, Postboks 1233, NO-8602 MO I RANA
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no

Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



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/revisionsberetninger>

Mo i Rana, 26 April 2024

PricewaterhouseCoopers AS

Silja Eriksen
State Authorised Public Accountant
(This document is signed electronically)



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WASHTEC BILVASK AS
Att.Jan Arne Åsmul
Slependveien 108
1396 BILLINGSTAD
Norge

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Washtec Bilvask AS, org.nr. 819 185 832

Vi viser til deres brev av 10. november 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Washtec Bilvask AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Washtec Bilvask AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

Washtec Bilvask AS er eid av et utenlandsk selskap og er en del av et internasjonalt konsern. Selskapet selger bilvaskemaskiner og tilhørende vaskeprodukter/kjemikalier til bedriftsmarkedet i Norge.

Styrets leder og et styremedlem er utenlandske.

Skattekontorets vurdering

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

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

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper



som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet er direkte eid av et utenlandsk selskap og er en del av et internasjonalt konsern. Videre er det vektlagt at selskapet driver virksomhet i en bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.