



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

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

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: René Tvedt
Dato for fastsettelse av årsregnskapet: 04.06.2023

Grunnlag for avgivelse

År 2022: Årsregnskapet er elektronisk innlevert
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022

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, 24.07.2024



Resultatregnskap

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Inntekter			
Annen driftsinntekt	9	162 905 171	157 998 890
Sum inntekter		162 905 171	157 998 890
Kostnader			
Lønnskostnad	6/8	162 715 073	157 839 500
Annen driftskostnad	10		
Sum kostnader		162 715 073	157 839 500
Driftsresultat		190 098	159 390
Finansinntekter og finanskostnader			
Sum finansinntekter		0	0
Sum finanskostnader		0	0
Netto finans		0	0
Ordinært resultat før skattekostnad			
Ordinært resultat før skattekostnad		190 098	159 390
Skattekostnad på ordinært resultat	11	41 818	35 066
Ordinært resultat etter skattekostnad		148 280	124 324
Årsresultat		148 280	124 324
Overføringer og disponeringer			
Konsernbidrag	5	145 667	121 062
Overføringer til/fra annen egenkapital		2 609	3 262
Sum overføringer og disponeringer		148 278	124 324



Balanse

Beløp i: NOK	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	11	2 944	3 680
Sum immaterielle eiendeler		0	0
Varige driftsmidler			
Sum varige driftsmidler		2 944	3 680
Finansielle anleggsmidler			
Sum finansielle anleggsmidler		0	0
Sum anleggsmidler		2 944	3 680
Omløpsmidler			
Varer			
Sum varer		0	0
Fordringer			
Kundefordringer	3	668 325	3 163 696
Andre fordringer	2	2 313 519	9 863 204
Konsernfordringer	3	5 384 635	24 185
Sum fordringer		8 366 479	13 051 085
Investeringer			
Sum investeringer		0	0
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende		369 900	52 022
Sum bankinnskudd, kontanter og lignende		369 900	52 022
Sum omløpsmidler		8 736 379	13 103 107
SUM EIENDELER		8 739 323	13 106 790



Balanse

Beløp i: NOK	Note	2022	2021
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital	5/7	100 000	100 000
Annen innskutt egenkapital		0	0
Sum innskutt egenkapital		0	0
Opptjent egenkapital			
Annen egenkapital		5 875	3 262
Sum opptjent egenkapital		5 875	3 262
Sum egenkapital	5	105 875	103 262
Gjeld			
Langsiktig gjeld			
Sum avsetninger for forpliktelser		0	0
Annen langsiktig gjeld			
Sum annen langsiktig gjeld		0	0
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	3	4 032 893	3 523 632
Betalbar skatt	11		
Kortsiktig konserngjeld	5	186 752	155 208
Annen kortsiktig gjeld	5	4 413 804	9 324 688
Sum kortsiktig gjeld		8 633 450	13 003 528
Sum gjeld		8 633 450	13 003 528
SUM EGENKAPITAL OG GJELD		8 739 325	13 106 790



STÖDIG CREWING I AS
FINANCIAL STATEMENTS
2022

Bergen 30.06.23

Dokumentet er elektronisk signert



**ANNUAL REPORT
2022
STÖDIG CREWING I AS**

The nature of the business

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

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

True and fair view of development and result

In 2022 the company's operating result was NOK 190.098 compared to NOK 159.390 in 2021.

Result for the year shows a profit of NOK 148.280. Profit in 2021 was NOK 124.324.

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

Net cash flows from financing activities were NOK -155.208 compared to NOK -1.945.837 in 2021.

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

Total capital in Stödig Crewing I AS was NOK 8,7 million per 31.12.22 compared to NOK 13.1 million in 2021.

Equity ratio based on book values per 31.12.22 is 1.21 % (0.79 %). The liquidity position is satisfactory.

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

Result for the year after tax	148.280,-
Allocated to group contribution	145.667,-
Transferred to other equity	2.609,-
Total allocated	148.280,-

Continued operations

In accordance with the accounting Act § 3-3a the Board of Directors confirm that the preparation of the financial statements is based on the going concern assumption. The activity will be lower in 2023 than 2022. This is based on most seafarers has changed their contract to a sister company in 2023.

Working environment

At the turn of the year the company had in only 2 mariners left after moving them over to a sister company. In average there have been 281,5 employees during 2022. The LTI-index (Loss Time Incidents – absence due to injury per 1 million working hours) went from 0.88 in 2021 to 0.93 in 2022 for the crew in the Seatrans fleet. The low LTI shows the result of a great focus on a high security and quality level. No serious work accidents or injuries causing significant material



damages or personal injury have occurred or been reported.

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

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

The Norwegian Transparency Act came into force July 1, 2022. All companies connected to the Seatrans Group has established a Human rights and decent work condition policy. In 2022 the business units performed a risk assessment to consider which parts of operations that are most exposed to these threats. We will post the findings of these assessments and related mitigating action on our websites by July1, 2023.

Gender equality and coverage of liability

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

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

Risk and elements of uncertainty

The company's income is based on the demand for crew in the shipping companies of which it has operating agreements. The development of the economic conditions for these companies has shown a weak tendency also through 2022. Increased focus is placed on quality in the execution of the work onboard and stricter requirements in international standards for operation of vessels, handling of load, environmental emissions etc. In order to meet these requirements, the company has a continuous updating and training of the personnel resources.

Market risk

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

Credit risk

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

Liquidity risk



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

External environment

Increasing demands to quality assurance, damage-free transport and focus on environment and pollution have led to a strong prioritizing on the part of the company in order to stand out as a quality shipping company also within these areas. Employed mariners are required through instructions to avoid pollution of the external environment. These instructions are in accordance with international regulations. The instructions and the crew's knowledge of these instructions are regularly followed up and checked.

Prospects 2023

The development in 2023 will be lower in 2023. Mainly because the seafarers are transferred to a sister company.

The Board of Directors recommend that the company's General Meeting adopts the financial statements for 2022.

Bergen, 30 June 2023

STÖDIG CREWING AS

Erik W. Mohn
Board Member

Gisle Kårbø Rong
Chairman of the Board

René Tvedt
Board Member



	Note	2022	2021
Various income	9	195 249	159 390
Refund wage expenses	9	162 709 922	157 839 500
TOTAL OPERATING INCOME		162 905 171	157 998 890
Gross wage expenses	6/8	162 715 073	157 839 500
Other operating expenses	10	0	0
TOTAL OPERATING EXPENSES		162 715 073	157 839 500
OPERATING RESULT		190 098	159 390
Other financial income		0	0
Other interest income		0	0
ORDINARY RESULT BEFORE TAX EXPENSE		190 098	159 390
TAX EXPENSE ORDINARY RESULT	11	-41 818	-35 066
RESULT FOR THE YEAR		148 280	124 324
Transferred to other equity		2 609	3 262
Transferred from paid-in other equity			
Allocated group contribution less tax	5	145 667	121 715
		148 278	124 324

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	Note	2022	2021
ASSETS			
NON-CURRENT ASSETS			
Intangible assets			
Deferred tax assets	11	2 944	3 680
TOTAL NON-CURRENT ASSETS		2 944	3 680
CURRENT ASSETS			
Receivables:			
Trade receivables/Liabilities	3	668 325	3 163 696
Balance inter-group company	3	5 384 635	24 185
Other receivables	2	2 313 519	9 863 204
Total receivables		8 366 479	13 051 085
Bank deposits/cash		369 900	52 022
Total bank deposits		369 900	52 022
TOTAL CURRENT ASSETS		8 736 379	13 103 107
TOTAL ASSETS		8 739 323	13 106 790
EQUITY AND LIABILITIES			
Paid-in equity			
Share capital	5,7	100 000	100 000
Paid-in other equity	5	0	0
Total paid-in equity		100 000	100 000
Retained earnings			
Other equity	5	5 875	3 262
TOTAL EQUITY		105 875	103 262
LIABILITIES			
CURRENT LIABILITIES			
Payable tax	11	0	0
Group contribution	5	186 752	155 208
Inter-company balance	3	0	825 261
Trade payables	3	4 032 893	3 523 632
Public duties owing		19 036	37 315
Other current liabilities	4	4 394 768	8 462 112
TOTAL CURRENT LIABILITIES		8 633 450	13 003 528
TOTAL EQUITY AND LIABILITIES		8 739 325	13 106 790

Bergen 30 June 2022

Gisle K Rong
Chairman of the Board

Erik W. Mohn
Board member

René Tvedt
Board member

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Note 1 - Accounting principle

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

Area of operations

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

Classification and assessment of assets and liabilities

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

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

Currency

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

Operating income and operating expenses

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

Cash flow statement

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

Tax expense and deferred tax

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

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

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Note 2 - Current assets - receivables

	2022	2021
Inter-customers	0	6 903 347
Inter-company balance crew	1 266 663	1 536 370
Prepaid expenses	1 046 857	1 423 487
	<u>2 313 519</u>	<u>9 863 204</u>

No receivables have maturity more than one year.

Note 3 - Inter-company balance group companies

Receivables	2022	2021
Inter-company balance Stödigg Ship Management AS	1 599 196	0
Inter-company balance Stödigg Crewing II AS	3 773 543	24 185
Inter-company balance Stödigg Bemanning AS	11 896	0
	<u>5 384 635</u>	<u>24 185</u>

Of total trade receivables group transactions make the following:

Stödigg Ship Management AS	7 600	595 874
Stödigg Crewing II	237 797	13 895

Liabilities

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

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

Stödigg Ship Management AS	206 784	1 372 177
Seatrans AS	0	0
Stödigg Ship Management Romania	151	0
Stödigg Ship Management Poland Sp.z.o.o	0	18 209
Stödigg Marine Crew	699 643	0

Note 4 - Other current liabilities

	2022	2021
Inter-company balance crew	3 982 336	8 419 156
Inter-customers	0	0
Other accrued costs	412 440	42 955
	<u>4 394 775</u>	<u>8 462 112</u>

No liabilities have maturity over one year.

Note 5 - Changes in equity

	Share capital	Paid-in other equity	Other equity	Total equity
Capital 01.01	100 000	0	3 262	103 262
Net group contribution			-145 667	-145 667
Result for the year			148 280	148 280
Capital 31.12	100 000	0	5 875	105 875

Note 6 Wage expenses

	2022	2021
Wage expenses	123 530 424	121 527 538
Pension insurance	151 109	209 753
Other crew expenses	39 033 540	36 102 210
	<u>162 715 073</u>	<u>157 839 500</u>

Note 7 - Number of shares, share owners etc.

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

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

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

The company has no managing director as all management services are executed by Stødig Ship Management AS. No Board of Directors' fee has been paid in 2022 or 2021.
No loan or guarantees have been granted to any members of the Board of Directors.

The company had 2 employees as of December 31, 2022.

Note 9 - Transactions with related parties

Of refund wage expenses NOK 6 830 165 is from the parent company Stødig Ship Management AS and NOK and NOK 1 140 67 is from the parent company Stødig Marine Crew AS. This concerns crewing fee.

Refund wage expenses concerns hiring out of crew and includes a management fee and other operating expenses.

Note 10 Other operating expenses

	2022	2021
Other operating expenses	0	0

Other operating expenses are reinvoiced shipowning company.

Of this audit fee makes 29.500 for 2022 and 12200 for 2021. Other advisory services 3.630 in 2022 and other attestations services 0

Note 11 - Calculation tax expense

	2022	2021
Result before tax	190 098	159 390
Permanent differences	-	0
Change in temporary differences	-3 345	-4 182
	<u>186 752</u>	<u>155 208</u>
Carry-forward loss	0	0
Basis for payable tax	186 752	155 208
Group contribution distributed	-186 752	-155 208
	<u>0</u>	<u>0</u>
22% tax	<u>0</u>	<u>0</u>
Temporary differences		
Accounting value operating assets	0	0
Tax value operating assets	0	0
Profit/loss-account	-13 382	-16 727
Carry-forward loss	0	0
Temporary difference	<u>-13 382</u>	<u>-16 727</u>
Deferred tax assets (-) / deferred tax (+) *	<u>-2 944</u>	<u>-3 680</u>
	31-des-22	31-des-21
Payable tax	41 086	34 146
Deferred tax 31.12	-2 944	-3 680
Deferred tax 01.01	3 680	4 600
Tax expense	<u>41 820</u>	<u>35 066</u>
Paayable tax of tax expense	41 086	34 146
Tax impact of group contribution	-41 085	-34 146
Payable tax in the balance sheet	<u>0</u>	<u>0</u>

*Tax rate for deferred tax assets is 22% in 2021 and 2022.

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CASH FLOW STATEMENT

	2022	2021
Ordinary result before tax expense	190 098	159 390
Taxes paid in the period	0	0
Depreciation	0	0
Loss from sale of property, plant and equipment	0	0
Changes receivables	4 684 606	2 125 126
Changes current liabilities	-4 401 622	-930 179
Net cash flows from operational activities.	473 082	1 354 337
Cash flows from financing activities		
Dividend paid	0	0
Group contribution	-155 208	-1 945 837
Change inter-company loan	0	0
Net cash flows from financing activities	-155 208	-1 945 837
Net change in cash and cash equivalents	317 874	-591 500
Cash position 01.01.	52 022	643 524
LIQUIDITY POSITION 31.12	369 898	52 024
BANK DEPOSITS 31.12	369 900	52 022

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Stødig Crewing ...


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Mohn, Erik Wesenberg 2023-07-03

Identification

 bankID Mohn, Erik Wesenberg

Name Date
Rong, Gisle Kårbø 2023-06-30

Identification

 bankID Rong, Gisle Kårbø
PA MOBIL

Name Date
Tvedt, Rene 2023-06-30

Identification

 bankID Tvedt, Rene
PA MOBIL



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To the General Meeting of Stødig Crewing I AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Stødig Crewing I AS (the Company), which comprise the balance sheet as at 31 December 2022, 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 2022, and its financial performance and its cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company as required by 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 (management) is responsible for the information in the Board of Directors' report. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

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

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.

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



Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

Bergen, 31 July 2023
PricewaterhouseCoopers AS

Jon Haugervåg
State Authorised Public Accountant
(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Haugervåg, Jon	BANKID	2023-07-31 05:34

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Skatteetaten

Vår dato
22.11.2021

Din/Deres dato
27.10.2021

Saksbehandler
Lars Waaltorp

800 80 000
Skatteetaten.no

Din/Deres referanse
AR452308632

Telefon
90833418

Org.nr
974761076

Vår referanse
2021/6507350

Postadresse
Postboks 9200 Grønland
0134 OSLO

STÖDIG SHIP MANAGEMENT AS
Wernersholmvegen 5
5232 PARADIS

Att. René Tvedt

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

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

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

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

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

Bakgrunn

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

Skattekontorets vurdering

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

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



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

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet vil få en utenlandsk deleier. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
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Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.