



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 928 148 831
Organisasjonsform: Aksjeselskap
Foretaksnavn: GRAM CAR CARRIERS INVEST AS
Forretningsadresse: Bryggegata 9
0250 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: 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: Gunnar Stautland Koløen
Dato for fastsettelse av årsregnskapet: 20.02.2025

Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

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, 03.08.2025



Resultatregnskap

Beløp i: USD	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
Annen driftskostnad		3 794	236
Sum kostnader		3 794	236
Driftsresultat		-3 794	-236
Finansinntekter og finanskostnader			
Annen renteinntekt		3 074	
Annen finansinntekt		427 660	
Sum finansinntekter		430 734	
Annen rentekostnad		-4 351 490	
Annen finanskostnad		1 802 605	315 082
Sum finanskostnader		-2 548 885	315 082
Netto finans		2 979 618	-315 082
Resultat før skattekostnad		2 975 825	-315 318
Skattekostnad på resultat			
Årsresultat		2 975 825	-315 318
Årsresultat etter minoritetsinteresser		2 975 825	-315 318
Totalresultat		2 975 825	-315 318
Overføringer og disponeringer			
Avsatt til annen egenkapital		2 975 825	
Overført fra annen egenkapital			-315 318
Sum overføringer og disponeringer		2 975 825	-315 318



Balanse

Beløp i: USD	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investering i datterselskap			25 043 674
Sum finansielle anleggsmidler			25 043 674
Sum anleggsmidler		0	25 043 674
Omløpsmidler			
Varer			
Fordringer			
Andre kortsiktige fordringer		20 214 952	472
Sum fordringer		20 214 952	472
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter o.l.		375 928	
Sum bankinnskudd, kontanter og lignende		375 928	
Sum omløpsmidler		20 590 880	472
SUM EIENDELER		20 590 880	25 044 146
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital		6 702	6 702
Overkurs		17 941 242	17 941 242
Sum innskutt egenkapital		17 947 944	17 947 944
Opptjent egenkapital			
Annen egenkapital		2 642 936	-552



Balanse

Beløp i: USD	Note	2024	2023
Udekket tap			332 337
Sum opptjent egenkapital		2 642 936	-332 889
Sum egenkapital		20 590 880	17 615 055
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld			7 414 554
Annen kortsiktig gjeld			14 537
Sum kortsiktig gjeld			7 429 091
Sum gjeld		0	7 429 091
SUM EGENKAPITAL OG GJELD		20 590 880	25 044 146



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 711470

Enheten

Organisasjonsnummer: 928 148 831
Organisasjonsform: Aksjeselskap
Foretaksnavn: GRAM CAR CARRIERS INVEST AS
Forretningsadresse: Bryggegata 9
0250 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: 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: Gunnar Stautland Koløen
Dato for fastsettelse av årsregnskapet: 20.02.2025

Grunnlag for avgivelse

År 2024: Årsregnskap er elektronisk innlevert.
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024.

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, 29.07.2025



Organisasjonsnr: 928 148 831
GRAM CAR CARRIERS INVEST AS

RESULTATREGNSKAP

Beløp i: USD	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
Annen driftskostnad		3 794	236
Sum kostnader		3 794	236
Driftsresultat		-3 794	-236
Finansinntekter og finanskostnader			
Annen renteinntekt		3 074	
Annen finansinntekt		427 660	
Sum finansinntekter		430 734	
Annen rentekostnad		-4 351 490	
Annen finanskostnad		1 802 605	315 082
Sum finanskostnader		-2 548 885	315 082
Netto finans		2 979 618	-315 082
Resultat før skattekostnad		2 975 825	-315 318
Skattekostnad på resultat			
Årsresultat		2 975 825	-315 318
Årsresultat etter minoritetsinteresser		2 975 825	-315 318
Totalresultat		2 975 825	-315 318
Overføringer og disponeringer			
Avsatt til annen egenkapital		2 975 825	
Overført fra annen egenkapital			-315 318
Sum overføringer og disponeringer		2 975 825	-315 318



Organisasjonsnr: 928 148 831
GRAM CAR CARRIERS INVEST AS

BALANSE

Beløp i: USD Note 2024 2023

BALANSE - EIENDELER

Anleggsmidler
Immaterielle eiendeler

Finansielle anleggsmidler
Investering i datterselskap
Sum finansielle
anleggsmidler

25 043 674

25 043 674

Sum anleggsmidler

0

25 043 674

Omløpsmidler
Varer

Fordringer
Andre kortsiktige
fordringer
Sum fordringer

20 214 952

20 214 952

472

472

Bankinnskudd, kontanter
og lignende
Bankinnskudd, kontanter o.
l.

375 928

Sum bankinnskudd,
kontanter og lignende

375 928

Sum omløpsmidler

20 590 880

472

SUM EIENDELER

20 590 880

25 044 146

BALANSE - EGENKAPITAL OG GJELD

Egenkapital
Innskutt egenkapital

Aksjekapital
Overkurs
Sum innskutt egenkapital

6 702

17 941 242

17 947 944

6 702

17 941 242

17 947 944

Opptjent egenkapital
Annen egenkapital

2 642 936

Udekket tap
Sum opptjent egenkapital

2 642 936

-552

332 337

-332 889

Sum egenkapital

20 590 880

17 615 055

Sum langsiktig gjeld

0

0



Kortsiktig gjeld		
Leverandørgjeld		7 414 554
Annen kortsiktig gjeld		14 537
Sum kortsiktig gjeld		7 429 091
Sum gjeld	0	7 429 091
SUM EGENKAPITAL OG GJELD	20 590 880	25 044 146



Organisasjonsnr: 928 148 831
GRAM CAR CARRIERS INVEST 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.



Lerstadvegen 517
6018 Ålesund
www.bdo.no

Independent Auditor's Report

To the General meeting of Gram Car Carriers Invest AS

Opinion

We have audited the financial statements of Gram Car Carriers Invest AS.

The financial statements comprise:

- The balance sheet as at 31 December 2024
- The income statement for 2024
- Statement of changes in equity
- Statement of cashflow for the year ended 31 December 2024
- 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 2024, 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 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.

Responsibilities of the Board of Directors 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 and using 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 the 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>



Ålesund, 13 February 2025
BDO AS



John Arne Fiskerstrand
State Authorised Public Accountant



Gram Car Carriers Invest AS

Audited financial statements

2024



Sensitivity: Internal



Gram Car Carriers Invest AS
Audited financial statements 2024

Financial statements

Statement of income

In USD thousands	Notes	2024	2023
Administrative expenses		(3)	-
Operating profit (EBIT)		(3)	-
Financial income		4,354	-
Financial expenses	4	(1,376)	(315)
Profit/(loss) before tax (EBT)		2,976	(315)
Income tax expense	5	-	-
Profit/(loss) for the period		2,976	(315)



Gram Car Carriers Invest AS
Audited financial statements 2024

Statement of financial position

In USD thousands	Notes	31 Dec 2024	31 Dec 2023
Assets		20,591	25,044
Non-current assets		-	25,044
Investment in subsidiary	6	-	25,044
Current assets		20,591	1
Cash and cash equivalents		376	1
Loans to related companies	7	20,215	-
Equity and liabilities		20,591	25,044
Equity		20,591	17,615
Current liabilities		-	7,429
Loans from related companies	7	-	7,429

Oslo, 13 February 2025

/sign/
Georg Alexander Whist
Chair of the Board

/sign/
Børre Iversen Mathisen
Board Member

/sign/
Chan Sin Yee
Board Member



Gram Car Carriers Invest AS
Audited financial statements 2024

Statement of changes in equity

In USD thousands	Notes	Share capital	Share premium	Retained earnings	Other equity	Total
1 January 2024		7	17,941	(316)	(17)	17,615
Profit for the period		-	-	2,976	-	2,976
Equity at 31 December 2024		7	17,941	2,660	(17)	20,591
1 January 2023		3	-	(1)	(2)	1
New shares issued		3	17,941	-	-	17,944
Transaction costs		-	-	-	(14)	(14)
Loss for the period		-	-	(315)	-	(315)
Equity at 31 December 2023		7	17,941	(316)	(17)	17,615



Gram Car Carriers Invest AS
Audited financial statements 2024

Statement of cash flows

In USD thousands	Note	2024	2023
Profit/(loss) for the period		2,976	(315)
Changes in working capital:			
Loans to related companies		4,829	-
Loans from related companies		(7,429)	7,429
Cash flow from operating activities		376	7,114
Investment in subsidiaries		-	(25,044)
Cash flow used in investing activities		-	(25,044)
Proceeds from issue of shares		-	17,930
Cash flow from financing activities		-	17,930
Net change in cash and cash equivalents		376	-
Cash and cash equivalents at beginning of period		-	-
Cash and cash equivalents at end of period		376	-



Notes to the consolidated financial statements

Note 1 – General information

Gram Car Carriers Invest AS (the 'Company') is a limited liability company (Norwegian: aksjeselskap) incorporated and domiciled in Norway, with registered address at Bryggegata 9, 0250 Oslo, Norway and enterprise number 928 148 831. The Company was incorporated on 27 October 2021.

The Company is wholly owned by Gram Car Carriers AS, a limited liability company (Norwegian: aksjeselskap) with Norwegian enterprise number 827 669 962.

The principal activities of the Company is to be a holding company for its subsidiaries which owns and operate vessels in the pure car and truck carriers ('PCTC') shipping segment.

Note 2 – Basis for preparation

The financial statements for the period 1 January 2024 to 31 December 2024 are prepared in accordance with Norwegian GAAP.

The financial statements are based on historical costs except as disclosed in the accounting policies.

The financial statements are presented in US Dollars (USD), which is the functional currency of the Company. Amounts are rounded to the nearest thousand, unless otherwise stated.

The financial statements are prepared based on the assumption of going concern.

Note 3 – Significant accounting policies

Financial income and expenses

Interest income and expense is recognised as accrued and is presented under the financial income or expense in the income statement.

Foreign currency transactions

Transactions in foreign currencies are recorded in the functional currency rate at the date of the transaction. Monetary assets and liabilities in foreign currency are translated at the functional currency rate prevailing at the balance sheet date. Exchange differences arising from translations into functional currency are recorded in the income statement. Non-monetary assets and liabilities measured at historical cost in foreign currency are translated into the functional currency using the historical exchange rate. Non-monetary assets and liabilities recognised at fair value are translated using the exchange rate on the date of the determination of the fair value.

Related parties

Parties are related if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the party in making financial and operating decisions. Parties are also related if they are subject to common control or common significant influence. Related party transactions are recorded to estimated fair value.

Investments in subsidiaries

Shares in subsidiaries are recorded at acquired cost and reviewed for impairment when indications are identified suggesting the carrying amount may not be recoverable.



Trade and other receivables

Trade and other receivables are measured at transaction price upon initial recognition and subsequently measured at amortized cost less expected credit losses.

Share issuance

Share issuance costs related to a share issuance transaction are recognised directly in equity. If share issuance costs, for tax purposes, can be deducted from other taxable income in the same period as they are incurred, the costs are recognised net after tax.

Classification in the statement of financial position

Current assets and short-term liabilities include items due less than one year from the balance sheet date, as well as items due more than one year from the balance sheet date, that are related to the operating cycle.

Liabilities with maturity less than one year from the balance sheet date are classified as current. All other debt is classified as long-term debt. Long-term debt due for repayment within one year from the balance sheet date is classified as current.

Statement of cash flows

The statement of cash flows has been prepared based on the indirect method.

Subsequent events

New information on the Company's financial position at the balance sheet date is taken into account in the financial statements. Subsequent events that do not affect the Company's position at the balance sheet date, but which will affect the Company's position in the future, are disclosed if significant.

Note 4 – Financial income and expenses

In USD thousands	2024	2023
Interest income	3	-
Gain on liquidation of subsidiary	4,351	-
Total financial income	4,354	-
Foreign exchange loss	(1,375)	(315)
Other financial expense	(1)	-
Total financial expenses	(1,376)	(315)

Note 5 – Income tax

In USD thousands	2024	2023
Profit/(loss) before tax (EBT)	2,982	(315)
Non-deductible expenses	(3,621)	14
Difference in functional currency (USD/NOK)	-	286
Change in temporary differences	-	-
Taxable income for the year	(639)	(15)



Gram Car Carriers Invest AS
Audited financial statements 2024

Reconciliation of tax expenses

In USD thousands	2024	2023
Profit/(loss) before tax (EBT)	2,976	(315)
Expected tax at ordinary Norwegian tax rate (22%)	655	69
Recognised tax expense	-	-
Difference between expected and recognised income tax expense	655	69

The difference are due to:

In USD thousands	2024	2023
Deferred tax asset not recognised	-	(3)
Non-deductible expenses/income	-	(3)
Exchange rate differences	655	75
Difference between expected and recognised income tax expense	655	69

The difference are due to:

In USD thousands	31 Dec 2024	31 Dec 2023
Losses carried forward	(17)	(18)
Net temporary differences	(17)	(18)
Net deferred tax asset, 22 %	4	4
Net deferred tax asset, recognised	-	-

Utilisation of the tax loss will depend on future taxable income, and in the absence of convincing evidence of such income materialising the criteria for recognising the tax loss carried forward as a deferred tax asset has not been met.

Note 6 – Investments in subsidiary

The subsidiary Gram Car AS was liquidated during 2024.

Note 7 – Transactions with related parties

Details of the Company's loans from related companies as per 31 December 2024 are set out below:

In USD thousands	31 Dec 2024	31 Dec 2023
Loans to holding company	20,215	-
Loans from holding company	-	7,429

Loans to/from holding company are repayable on demand.



Lerstadvegen 517
6018 Ålesund
www.bdo.no

Independent Auditor's Report

To the General meeting of Gram Car Carriers Invest AS

Opinion

We have audited the financial statements of Gram Car Carriers Invest AS.

The financial statements comprise:

- The balance sheet as at 31 December 2024
- The income statement for 2024
- Statement of changes in equity
- Statement of cashflow for the year ended 31 December 2024
- 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 2024, 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 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.

Responsibilities of the Board of Directors 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 and using 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 the 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>



Ålesund, 13 February 2025
BDO AS



John Arne Fiskerstrand
State Authorised Public Accountant



Gram Car Carriers Invest AS
Bryggegate 9 (Aker Brygge)
0250 Oslo
Norway
Phone: +47 22 01 74 50
E-mail: mail@gramcar.com



Skatteetaten

Vår dato
02.06.2023

Din/Deres dato
08.05.2023

Saksbehandler
Lars Waalorp

800 80 000
Skatteetaten.no

Din/Deres referanse

Telefon
90833418

Org.nr
974761076

Vår referanse
2023/5273557

Postadresse
Postboks 9200 Grønland
0134 OSLO

GLOBAL SHIPOWNING 7 AS
Bryggegate 9
0250 OSLO

Att. Harald Mathias Gram

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Global Shipowning 7 AS, org.nr. 928 148 831

Vi viser til deres brev mottatt 8. mai 2023 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Global Shipowning 7 AS. Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Global Shipowning 7 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

Global Shipowning 7 AS har norske og utenlandske profesjonelle eiere. Selskapet driver virksomhet innen internasjonal shipping, og selskapets arbeidsspråk er hovedsakelig engelsk.

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 har norske og utenlandske profesjonelle eiere. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.