



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 926 009 435
Organisasjonsform: Aksjeselskap
Foretaksnavn: TACORA NORWAY AS
Forretningsadresse: c/o Kvale Advokatfirma DA
Haakon VIIs gate 10
0161 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

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: Ivar Puusta
Dato for fastsettelse av årsregnskapet: 30.06.2023

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, 10.09.2024



Resultatregnskap

Beløp i: USD	Note	2022	2021
RESULTATREGNSKAP			
Inntekter			
Sum inntekter		0	
Kostnader			
Annen driftskostnad			3 516
Sum kostnader			3 516
Driftsresultat			-3 516
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern			85 479
Sum finansinntekter			85 479
Nedskrivning av finansielle eiendeler		38 883 154	
Rentekostnad til foretak i samme konsern			85 479
Sum finanskostnader		38 883 154	85 479
Netto finans		-38 883 154	
Ordinært resultat før skattekostnad		-38 883 154	-3 516
Ordinært resultat etter skattekostnad		-38 883 154	-3 516
Årsresultat		-38 883 154	-3 516



Balanse

Beløp i: USD	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum immaterielle eiendeler		0	
Finansielle anleggsmidler			
Investering i datterselskap			38 883 154
Sum finansielle anleggsmidler			38 883 154
Sum anleggsmidler		0	38 883 154
Omløpsmidler			
Varer			
Sum omløpsmidler		0	0
SUM EIENDELER		0	38 883 154
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital		10 556	10 556
Overkurs		38 876 114	38 876 114
Sum innskutt egenkapital		38 886 670	38 886 670
Opptjent egenkapital			
Udekket tap		38 886 670	3 516
Sum opptjent egenkapital		-38 886 670	-3 516
Sum egenkapital		0	38 883 154
Sum langsiktig gjeld		0	0
Sum gjeld		0	0



Balanse

Beløp i: USD	Note	2022	2021
SUM EGENKAPITAL OG GJELD		0	38 883 154



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 664304

Enheten

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Organisasjonsform: Aksjeselskap
Foretaksnavn: TACORA NORWAY AS
Forretningsadresse: c/o Kvale Advokatfirma DA
Haakon VIIIs gate 10
0161 OSLO

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Ivar Puusta
Dato for fastsettelse av årsregnskapet: 30.06.2023

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

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Brønnøysundregistrene, 09.08.2023



Organisasjonsnr: 926 009 435
TACORA NORWAY AS

RESULTATREGNSKAP

Beløp i: USD	Note	2022	2021
RESULTATREGNSKAP			
Inntekter			
Sum inntekter		0	
Kostnader			
Annen driftskostnad			3 516
Sum kostnader			3 516
Driftsresultat			-3 516
Finansinntekter og finanskostnader			
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Organisasjonsnr: 926 009 435
TACORA NORWAY AS

BALANSE

Beløp i: USD	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum immaterielle eiendeler		0	
Finansielle anleggsmidler			
Investering i datterselskap			38 883 154
Sum finansielle anleggsmidler			38 883 154
Sum anleggsmidler		0	38 883 154
Omløpsmidler			
Varer			
Sum omløpsmidler		0	0
SUM EIENDELER		0	38 883 154
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital		10 556	10 556
Overkurs		38 876 114	38 876 114
Sum innskutt egenkapital		38 886 670	38 886 670
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Udekket tap		38 886 670	3 516
Sum opptjent egenkapital		-38 886 670	-3 516
Sum egenkapital		0	38 883 154
Sum langsiktig gjeld		0	0
Sum gjeld		0	0
SUM EGENKAPITAL OG GJELD		0	38 883 154



Organisasjonsnr: 926 009 435
TACORA NORWAY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
1

Regnskapsprinsipper
Årsregnskapet er satt opp etter regnskapsloven. Regnskapsreglene for små foretak er fulgt.

Note

Antall aksjer og aksjeeiere

<u>Aksjeklasse</u>	<u>Ant. aksjer</u>	<u>Pålydende</u>	<u>Bokført verdi</u>
Ordinære aksjer	30000.00	3.00	90000.00

<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
Tacora Resources Inc	30000.00	100.00%	Ordinære aksjer

<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>
	30000.00	100.00%

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
0.00

Note

Lån og sikkerhetsstillelse til ledende personer og aksjeeiere

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei

Note

Konsern, tilknyttet selskap og datterselskap

Tilknyttet selskap/datterselskap

<u>Navn og adresse</u>	<u>Eierandel</u>	<u>Stemmeandel</u>	<u>Egenkapital</u>	<u>Resultat</u>
Sydvaranger Mining AS	100.00%	100.00%		



Omløpsmidler Startdato Sluttdato Endring

Skattemessig fremf.undersk. Startdato Sluttdato Endring

Kortsiktig gjeld Startdato Sluttdato Endring



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

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

INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Tacora Norway AS

Opinion

We have audited the financial statements of Tacora Norway AS (the Company), which comprise the balance sheet as at 31 December 2022, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the financial statements comply with applicable legal requirements and give a true and fair view of the financial position of the Company as at 31 December 2022 and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for opinion

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

Material uncertainty related to going concern

We draw attention to Note 1, which states that there has been made plans to liquidate the company and that the current financial statements has not been prepared under a going concern assumption. These events or conditions, along with other matters as set forth in Note 1, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Responsibilities of management for the financial statements

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

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Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the board of directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Oslo, 30th June 2023
ERNST & YOUNG AS

The auditor's report is signed electronically

Johan Lid Nordby
State Authorized Public Accountant (Norway)

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PENNEO

The signatures in this document are legally binding. The document is signed using Penneo™ secure digital signature. The identity of the signers has been recorded, and are listed below.

"By my signature I confirm all dates and content in this document."

Johan Nordby

Partner

On behalf of: Ernst & Young AS

Serial number: 9578-5997-4-729076

IP: 185.106.xxx.xxx

2023-06-30 11:02:42 UTC



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TACORA NORWAY AS

(reg.no 926 009 435)

ANNUAL REPORT 2022



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Annual report 2022

Tacora Norway AS

FINANCIAL STATEMENTS

BALANCE SHEET

(in U.S. dollars, as of 31 December)

	Notes	2022	2021
Investments into subsidiary	2	-	38,883,154
NON-CURRENT ASSETS		-	38,883,154
TOTAL ASSETS		-	38,883,154
Share capital		10,556	10,556
Share premium		38,876,114	38,876,114
Other equity		-38,886,670	-3,516
TOTAL EQUITY	3	-	38,883,154
TOTAL LIABILITIES		-	-
TOTAL EQUITY AND LIABILITIES		-	38,883,154



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Annual report 2022

Tacora Norway AS

INCOME STATEMENT


(in U.S. dollars, for the years ended 31 December)

	Notes	2022	2021*
Administrative expenses	4	-	-3,516
OPERATING EXPENSES		-	-3,516
OPERATING RESULT		-	-3,516
Impairment loss of investments into a subsidiary	2	-38,883,154	-
Interest income from a subsidiary	6	-	85,479
Interest expenses to the parent company	6	-	-85,479
Total financial items		-38,883,154	-
PROFIT / (LOSS) BEFORE TAXES		-38,883,154	-3,516
Tax expense	5	-	-
NET PROFIT / (LOSS) FOR THE YEAR		-38,883,154	-3,516

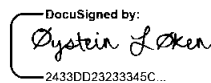
* The financial year ended on 31 December 2021 was the first financial year for the Company (see also Note 1).

* * * * *

Oslo, 30 June 2023

DocuSigned by:

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Trung Meng Heng Vuong
Chairman of the Board

DocuSigned by:

2433DD23233345C...

Øystein Løken
Member of the Board



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Annual report 2022

Tacora Norway AS

NOTES TO THE FINANCIAL STATEMENTS

Note 1 General information and accounting policies

Tacora Norway AS (hereinafter also referred to as the "Company") was a holding company for (sub-) subsidiaries operating in the mining sector. The Company was founded on 01 November 2020; thus, the current financial period was the first one and longer than 12 months. The Company is registered in Oslo, Norway and its parent company is Tacora Resources Inc.

Basis for the preparation

The financial statements of the Company have been prepared in accordance with the Norwegian Accounting Act and Norwegian generally accepted accounting principles for small enterprises. According to the permission received from the Directorate of Taxes, the current financial statements have been prepared in English only. The financial statements of the Company have been prepared on a historical cost basis. The financial statements are presented in U.S. dollars (\$) and all values are rounded to the nearest dollar, except when otherwise indicated.

The Company is a subsidiary of the Tacora group with the parent company registered in USA. According to the permission received from the Directorate of Taxes, no consolidated financial statements were prepared for the Company and its (sub-)subsidiaries.

Going concern

After the transfer of the subsidiary's share to Orion (see Note 2), it has been decided to liquidate the Company. Although the timeline of the liquidation is not yet decided, the current financial statements have not been prepared under the going concern assumption. Instead of that, liquidation values have been used for all assets and liabilities.

The main accounting principles applied in the preparation of these financial statements before the liquidation valuation was used are set below.

Investments into subsidiary

Investments into subsidiary are accounted for by applying the cost method. According to the cost method, the investment is initially recognized at acquisition cost, consisting of the fair value of the paid amount and transaction expenses. Subsequently, the investment is adjusted by impairment losses, if any. Dividends and other distributions are recognized as income in the same year as these have been proposed by the subsidiaries.

Foreign currency

The functional and presentation currency of the Company is U.S. dollar, which is the usual functional currency for mining companies. Items included in the financial statements are measured using that functional currency. Transactions in currencies other than the functional currency (i.e., in foreign currencies) are initially recorded at the functional currency rate at the date of the transaction.



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Annual report 2022

Tacora Norway AS

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency rate of exchange at the balance sheet date, and all changes are taken into profit or loss. Non-monetary items that are measured in terms of historical costs in a foreign currency are translated using the exchange rate at the date of the initial transactions.

Taxes

The income tax expense is comprised of both tax payable for the period, and changes in deferred tax. Deferred tax is determined on the basis of existing temporary differences between accounting net income and tax net income, including year-end loss carry-forward, calculated at 22%. Temporary differences, both positive and negative, which will or are likely to reverse in the same period, are recorded as a net amount. Deferred income tax asset is recognized to the extent that it is probable that unused tax credits and unused tax losses can be utilized against future taxable profit.

Note 2 Investments into subsidiary

(in U.S. dollars)

In January 2021, the Company received 100% ownership in Sydvaranger Mining AS as a non-monetary contribution into the Company share capital (see also Note 3). The value of the shares was based on an internal financial analysis (discounted cash flows) in combination with negotiations with an external and independent third party. In addition, the Company took over its subsidiary's payable to OMF Fund II H Ltd in the amount of \$ 13 million and the receivable from the subsidiary arose from the transaction was converted to the subsidiary's share capital. After these two transactions, the book value (equal to the acquisition cost) amounted to \$ 38,883,154.

The shares of Sydvaranger Mining AS were pledged for the obligation of the parent company of Tacora Norway AS. Due to the parent company's inability to meet its obligation OMF Fund II H Ltd (Orion) took over the subsidiary's shares in February 2023. As there were already negotiations regarding the obligation before the year-end, the value of shares was written down to zero in 2022.

Sydvaranger Mining AS is registered in Kirkenes, Norway and is a sub-holding company for subsidiaries operating in the mining sector (currently in a startup phase). Equity as of 31 December 2022 and net result for 2022 of the subsidiary amounted to \$ 31,039,891 and \$ 4,791,973, respectively.



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Annual report 2022

Tacora Norway AS

Note 3 Equity

(in U.S. dollars)

	Share capital	Share premium	Other capital	Total equity
Establishment on 01.11.2020	3,516	-	-	3,516
Capital increase	3,520	25,520,088	-	25,523,608
Capital increase	3,520	13,356,026	-	13,359,546
Net loss for 2021	-	-	-3,516	-3,516
As of 31 December 2021	10,556	38,876,114	-3,516	38,883,154
Net loss for 2022	-	-	-38,883,154	-38,883,154
As of 31 December 2022	10,556	38,876,114	-38,886,670	-

The Company is fully owned by Tacora Resources Inc.

The Company was established with 30,000 ordinary shares with nominal value of NOK 1 (\$ 0.1175) per share (the Company's share capital is fixed in Norwegian kroner).

On 29 January, there were two capital increases:

- 1) share capital increase by NOK 30,000 (\$ 3,520) increasing nominal value from NOK 1 to NOK 2 per share. The subscription amount (NOK 113,858,065, incl. NOK 113,828,065 for share premium; equal to \$ 13,359,546 and \$ 13,356,026, respectively) was settled converting the Company's payable to its parent company (Note 6) to the equity;
- 2) share capital increase by NOK 30,000 (\$ 3,520) increasing nominal value from NOK 2 to NOK 3 per share. The subscription amount (NOK 217,527,500, incl. NOK 217,497,500 for share premium; equal to \$ 25,523,608 and \$ 25,520,088, respectively) was settled by transferring ownership in Sydvaranger Mining AS to the Company (Note 2).

As of 31 December 2023, share capital consists of 30,000 ordinary shares with nominal value of NOK 3 (\$ 0.352) per share.

Note 4 Operating expenses

In 2021 and 2022, the Company had no employees and no remunerations were paid to the members of the Board of the Company. There also were no audit expenses or research and development expenses. Due to the liquidity situation of the Company, the subsidiary has during the year covered certain minor expenses on behalf of Tacora Norway AS.



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Annual report 2022

Tacora Norway AS

Note 5 Income tax expense

(in U.S. dollars)

Income tax expense amounted to zero in 2022 and 2021.

	2022	2020-2021
Loss before income tax	-38,883,154	-3,516
Non-deductible expenses	38,883,154	-
Change in tax losses carried forward	-	3,402
Currency conversion effect	-	114
Basis for calculating tax payable	-	-

As of 31 December 2022, the Company has unrecognized deferred tax asset regarding tax losses carried forward in the amount of \$ 3,043 (NOK 30,000). Deferred tax asset has not been recognized due to the liquidation decision.

Reconciliation between tax expense and the product of accounting profit / (loss) multiplied by Norway's domestic tax rate for the year ended 31 December is as follows:

	2022	2020-2021
Loss before income tax	-38,883,154	-3,516
At Norway's statutory income tax rate of 22%	8,554,294	774
Non-deductible expenses	-8,554,294	-
Change in unrecorded deferred tax asset	-	-748
Currency conversion effect	-	-26
Total tax expense	-	-

Note 6 Transactions with related parties

In 2022, there were no transactions with related parties.

On 13 January 2021, the Company took over its subsidiary's payable to OMF Fund II H Ltd in the amount of \$ 13 million. The parent company settled this payable on behalf of the Company. Both receivable from the subsidiary and payable to the parent company arose from the transaction were converted to equity of the subsidiary and the Company, respectively on 29 January 2021 and generated interest at \$ 85,479 before that.



Skatteetaten

Vår dato 11.01.2022	Din/Deres dato 07.12.2021	Saksbehandler Vibeke Horne
800 80 000 Skatteetaten.no	Din/Deres referanse AR458679549	Telefon 90518192
Org.nr 974761076	Vår referanse 2021/6522886	Postadresse Postboks 9200 Grønland 0134 OSLO

U.off.

TACORA NORWAY AS
c/o Kvale Advokatfirma DA
0161 OSLO

Att. Peter Steiness Larsen

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Tacora Norway AS, org.nr. 926 009 435

Vi viser til deres brev av 7. desember 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Tacora Norway 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 Tacora Norway 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

Tacora Norway AS er eid av et utenlandsk selskap og er en del av et konsern. Selskapets formål er å investere i norsk gruve- og mineralvirksomhet og det som står i naturlig forbindelse med dette. Styrets leder er utenlandsk.

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 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
rådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.