



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 917 537 526
Organisasjonsform: Aksjeselskap
Foretaksnavn: TRIDENT CALLENBERG HOLDCO
NORWAY AS
Forretningsadresse: c/o CSC (Norway) AS
Bryggegate 6
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: Andreas William Hennyng
Dato for fastsettelse av årsregnskapet: 30.10.2025

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, 23.11.2025



Resultatregnskap

| Beløp i: USD | Note | 2024 | 2023 |
|---|------|-------------------|-------------------|
| RESULTATREGNSKAP | | | |
| Inntekter | | | |
| Other operating income | 1 | 199 268 | 0 |
| Sum inntekter | | 199 268 | 0 |
| Kostnader | | | |
| Other operating expenses | | 143 137 | 74 946 |
| Sum kostnader | | 143 137 | 74 946 |
| Driftsresultat | | 56 131 | -74 946 |
| Finansinntekter og finanskostnader | | | |
| Renteinntekt fra foretak i samme konsern | | 21 402 | 21 691 |
| Sum finansinntekter | | 21 402 | 21 691 |
| Write-down of financial assets | 2 | 0 | 0 |
| Annen rentekostnad | | 2 240 930 | 2 091 501 |
| Sum finanskostnader | | 2 240 930 | 2 091 501 |
| Netto finans | | -2 219 528 | -2 069 810 |
| Resultat før skattekostnad | | -2 163 397 | -2 144 756 |
| Årsresultat | | -2 163 397 | -2 144 756 |



Balanse

| Beløp i: USD | Note | 2024 | 2023 |
|---------------------------------------|------|--------------------|--------------------|
| BALANSE - EIENDELER | | | |
| Anleggsmidler | | | |
| Immaterielle eiendeler | | | |
| Finansielle anleggsmidler | | | |
| Investering i datterselskap | 2 | 11 641 078 | 11 641 078 |
| Other receivables | | 0 | 13 735 |
| Sum finansielle anleggsmidler | | 11 641 078 | 11 654 813 |
| Sum anleggsmidler | | 11 641 078 | 11 654 813 |
| Omløpsmidler | | | |
| Varer | | | |
| Fordringer | | | |
| Konsernfordringer | 4 | 399 806 | 378 405 |
| Sum fordringer | | 399 806 | 378 405 |
| Sum omløpsmidler | | 399 806 | 378 405 |
| SUM EIENDELER | | 12 040 884 | 12 033 218 |
| BALANSE - EGENKAPITAL OG GJELD | | | |
| Egenkapital | | | |
| Innskutt egenkapital | | | |
| Share capital | 5.6 | 3 908 | 3 908 |
| Overkurs | | 21 245 240 | 21 245 240 |
| Sum innskutt egenkapital | | 21 249 148 | 21 249 148 |
| Opptjent egenkapital | | | |
| Other equity | 5 | -59 469 294 | -57 392 903 |
| Sum opptjent egenkapital | | -59 469 294 | -57 392 903 |
| Sum egenkapital | | -38 220 146 | -36 143 755 |



Balanse

| Beløp i: USD | Note | 2024 | 2023 |
|-----------------------------------|-------------|-------------------|-------------------|
| Gjeld | | | |
| Langsiktig gjeld | | | |
| Annen langsiktig gjeld | | | |
| Langsiktig konserngjeld | 4 | 49 947 111 | 47 706 181 |
| Sum annen langsiktig gjeld | | 49 947 111 | 47 706 181 |
| Sum langsiktig gjeld | | 49 947 111 | 47 706 181 |
| Kortsiktig gjeld | | | |
| Kortsiktig konserngjeld | 4 | 317 827 | 474 700 |
| Sum kortsiktig gjeld | | 317 827 | 474 700 |
| Sum gjeld | | 50 264 938 | 48 180 881 |
| SUM EGENKAPITAL OG GJELD | | 12 044 792 | 12 037 126 |



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 763054

Enheten

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Organisasjonsform: Aksjeselskap
Foretaksnavn: TRIDENT CALLENBERG HOLDCO
NORWAY AS
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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Andreas William Hennyng
Dato for fastsettelse av årsregnskapet: 30.10.2025

Grunnlag for avgivelse

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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, 22.11.2025



Organisasjonsnr: 917 537 526
TRIDENT CALLENBERG HOLDCO
NORWAY AS

RESULTATREGNSKAP

| <u>Beløp i: USD</u> | <u>Note</u> | <u>2024</u> | <u>2023</u> |
|---|-------------|-------------------|-------------------|
| RESULTATREGNSKAP | | | |
| Inntekter | | | |
| Other operating income | 1 | 199 268 | 0 |
| Sum inntekter | | 199 268 | 0 |
| Kostnader | | | |
| Other operating expenses | | 143 137 | 74 946 |
| Sum kostnader | | 143 137 | 74 946 |
| Driftsresultat | | 56 131 | -74 946 |
| Finansinntekter og finanskostnader | | | |
| Renteinntekt fra foretak i samme konsern | | 21 402 | 21 691 |
| Sum finansinntekter | | 21 402 | 21 691 |
| Write-down of financial assets | 2 | 0 | 0 |
| Annen rentekostnad | | 2 240 930 | 2 091 501 |
| Sum finanskostnader | | 2 240 930 | 2 091 501 |
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| Årsresultat | | -2 163 397 | -2 144 756 |



Organisasjonsnr: 917 537 526
TRIDENT CALLENBERG HOLDCO
NORWAY AS

BALANSE

Beløp i: USD **Note** **2024** **2023**

BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Finansielle anleggsmidler

| | | | |
|--------------------------------------|--|-------------------|-------------------|
| Investering i datterselskap 2 | | 11 641 078 | 11 641 078 |
| Other receivables | | 0 | 13 735 |
| Sum finansielle anleggsmidler | | 11 641 078 | 11 654 813 |

| | | | |
|--------------------------|--|-------------------|-------------------|
| Sum anleggsmidler | | 11 641 078 | 11 654 813 |
|--------------------------|--|-------------------|-------------------|

Omløpsmidler Varer

Fordringer

| | | | |
|-----------------------|---|----------------|----------------|
| Konsernfordringer | 4 | 399 806 | 378 405 |
| Sum fordringer | | 399 806 | 378 405 |

| | | | |
|-------------------------|--|----------------|----------------|
| Sum omløpsmidler | | 399 806 | 378 405 |
|-------------------------|--|----------------|----------------|

| | | | |
|----------------------|--|-------------------|-------------------|
| SUM EIENDELER | | 12 040 884 | 12 033 218 |
|----------------------|--|-------------------|-------------------|

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

| | | | |
|---------------------------------|-----|-------------------|-------------------|
| Share capital | 5.6 | 3 908 | 3 908 |
| Overkurs | | 21 245 240 | 21 245 240 |
| Sum innskutt egenkapital | | 21 249 148 | 21 249 148 |

Opptjent egenkapital

| | | | |
|---------------------------------|---|--------------------|--------------------|
| Other equity | 5 | -59 469 294 | -57 392 903 |
| Sum opptjent egenkapital | | -59 469 294 | -57 392 903 |

| | | | |
|------------------------|--|--------------------|--------------------|
| Sum egenkapital | | -38 220 146 | -36 143 755 |
|------------------------|--|--------------------|--------------------|

Gjeld

Langsiktig gjeld

Annen langsiktig gjeld

| | | | |
|-----------------------------------|---|-------------------|-------------------|
| Langsiktig konserngjeld | 4 | 49 947 111 | 47 706 181 |
| Sum annen langsiktig gjeld | | 49 947 111 | 47 706 181 |

| | | | |
|-----------------------------|--|-------------------|-------------------|
| Sum langsiktig gjeld | | 49 947 111 | 47 706 181 |
|-----------------------------|--|-------------------|-------------------|

Kortsiktig gjeld



| | | | |
|--------------------------|---|------------|------------|
| Kortsiktig konserngjeld | 4 | 317 827 | 474 700 |
| Sum kortsiktig gjeld | | 317 827 | 474 700 |
| Sum gjeld | | 50 264 938 | 48 180 881 |
| SUM EGENKAPITAL OG GJELD | | 12 044 792 | 12 037 126 |



Organisasjonsnr: 917 537 526
TRIDENT CALLENBERG HOLDCO
NORWAY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
0.00

| <u>Sum</u> | <u>Beløp</u> |
|---------------------------------|--|
| <u>Balanseført verdi 31.12.</u> | <u>Varige driftsmidler Immaterielle eiend.</u> |

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

| <u>Samlet beløp - tilknyttet selskap</u> | <u>Årets</u> | <u>Fjorårets</u> |
|--|--------------|------------------|
|--|--------------|------------------|

| | | |
|---|--------------|------------------|
| <u>Samlet beløp - foretak i samme konsern</u> | <u>Årets</u> | <u>Fjorårets</u> |
|---|--------------|------------------|

| | | |
|---|--------------|------------------|
| <u>Samlet beløp - foretak i samme konsern</u> | <u>Årets</u> | <u>Fjorårets</u> |
|---|--------------|------------------|

| | | |
|---|--------------|------------------|
| <u>Samlet beløp - felles kontrollert virksomhet</u> | <u>Årets</u> | <u>Fjorårets</u> |
|---|--------------|------------------|

| <u>Pantstillelse</u> | <u>Beløp</u> |
|----------------------|--------------|
|----------------------|--------------|

| | | | |
|----------------------------------|---------------|------------------|-------------------------|
| <u>Beholdning av egne aksjer</u> | <u>Antall</u> | <u>Pålydende</u> | <u>Andel av aksjek.</u> |
|----------------------------------|---------------|------------------|-------------------------|



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Trident Callenberg Holdco Norway AS

INCOME STATEMENT

(Amounts in USD)

| | Note | 2024 | 2023 |
|--|------|-------------------|-------------------|
| Revenue | | | |
| Other operating income | | 199,268 | 0 |
| Total revenue | | 199,268 | 0 |
| Other operating expenses | 1 | 56,131 | 74,946 |
| Total operating expenses | | 56,131 | 74,946 |
| Operating profit (loss) | | 143,137 | -74,946 |
| Interest received from group companies | | 21,402 | 21,691 |
| Write-down of financial assets | 2 | 0 | 0 |
| (Other) interest expenses | | 2,240,930 | 2,091,501 |
| Profit (loss) before tax | | -2,076,391 | -2,144,756 |
| Income tax expense | 3 | 0 | 0 |
| Net profit or loss for the year | | -2,076,391 | -2,144,756 |
| <i>Allocation of profit (loss)</i> | | | |
| To (from) other equity | | -2,076,391 | -2,144,756 |
| Total allocations | | -2,076,391 | -2,144,756 |



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Trident Callenberg Holdco Norway AS

BALANCE SHEET AT 31.12.

(Amounts in USD)

| ASSETS | Note | 2024 | 2023 |
|---|-------------|-------------------|-------------------|
| Investments in subsidiaries | 2 | 11,641,078 | 11,641,078 |
| Other receivables | | 0 | 13,735 |
| Interest bearing long-term receivables from group companies | 4 | 399,806 | 378,405 |
| Total financial fixed assets | | 12,040,884 | 12,033,218 |
| TOTAL FIXED ASSETS | | 12,040,884 | 12,033,218 |
| TOTAL ASSETS | | 12,040,884 | 12,033,218 |



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Trident Callenberg Holdco Norway AS

BALANCE SHEET AT 31.12.

(Amounts in USD)

| EQUITY AND LIABILITIES | Note | 2024 | 2023 |
|-------------------------------------|-------------|--------------------|--------------------|
| Share capital | 5,6 | 3,908 | 3,908 |
| Share premium | | 21,241,332 | 21,241,332 |
| Total paid-in equity | | 21,245,240 | 21,245,240 |
| Other equity | 5 | -59,469,294 | -57,392,903 |
| Total retained earnings | | -59,469,294 | -57,392,903 |
| TOTAL EQUITY | | -38,224,054 | -36,147,663 |
| Liabilities to group companies | 4 | 49,947,111 | 47,706,181 |
| Total long term liabilities | | 49,947,111 | 47,706,181 |
| Payables to group companies | 4 | 317,827 | 474,700 |
| Total short term liabilities | | 317,827 | 474,700 |
| TOTAL LIABILITIES | | 50,264,938 | 48,180,881 |
| TOTAL EQUITY AND LIABILITIES | | 12,040,884 | 12,033,218 |

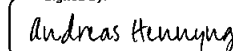
Oslo 30 October, 2025



C. Alexander Garman

Chairman of the Board

Signed by:



Andreas Hennings

Member of the Board



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Accounting principles

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

Use of estimates

The preparation of financial statements in compliance with the Accounting Act requires the use of estimates. The application of the company's accounting principles also require management to apply assessments. Areas which to a great extent contain such assessments, a high degree of complexity, or areas in which assumptions and estimates are significant for the financial statements, are described in the notes.

Classification of balance sheet items

Assets intended for long term ownership or use have been classified as fixed assets. Assets relating to the trading cycle have been classified as current assets. Other receivables are classified as current assets if they are to be repaid within one year after the transaction date. Similar criteria apply to liabilities. First year's installment on long term liabilities and long term receivables are, however, not classified as short term liabilities and current assets.

Investments in other companies

Except for short term investments in listed shares, the cost method is applied to investments in other companies. The cost price is increased when funds are added through capital increases or when group contributions are made to subsidiaries. Dividends received are initially taken to income. Dividends exceeding the portion of retained equity after the purchase are reflected as a reduction in purchase cost. Dividend/group contribution from subsidiaries are reflected in the same year as the subsidiary makes a provision for the amount. Dividend from other companies are reflected as financial income when it has been approved.

Asset impairments

Impairment tests are carried out if there is indication that the carrying amount of an asset exceeds the estimated recoverable amount. The test is performed on the lowest level of fixed assets at which independent cashflows can be identified. If the carrying amount is higher than both the fair value less cost to sell and recoverable amount (net present value of future use/ownership), the asset is written down to the highest of fair value less cost to sell and the recoverable amount.

Previous impairment charges, except writedown of goodwill, are reversed in later periods if the conditions causing the write-down are no longer present.

Taxes

The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at relevant tax rates on the basis of the temporary differences which exist between accounting and tax values, and any carryforward losses for tax purposes at the year-end. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been eliminated. The disclosure of deferred tax benefits on net tax reducing differences which have not been eliminated, and carryforward losses, is based on estimated future earnings. Deferred tax and tax benefits which may be shown in the balance sheet are presented net.

Net deferred tax asset is not recognized, in accordance with the exemption for small business enterprises.

Tax reduction on group contributions given and tax on group contribution received, booked as a reduction of cost price or taken directly to equity, are booked directly against tax in the balance sheet (offset against payable taxes if the group contribution has affected payable taxes, and offset against deferred taxes if the group contribution has affected deferred taxes).

Deferred tax is reflected at nominal value.



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Note 1 Staff costs

Staff costs

There have been no employees.

Note 2 Subsidiaries

Investments in subsidiary

| Subsidiary | Location | Ownership/ voting right | Equity last year (100%) | Result last year (100%) | Balance sheet value |
|---------------------------|---|-------------------------|-------------------------|-------------------------|---------------------|
| Callenberg Group AB | Lindholmsallen 10, 417 55 Gothenburg, Sweden | 100% | 31,679,652 | 2,728,314 | 11,641,078 |
| Balance sheet value 31.12 | | | | | 11,641,078 |

Note 3 Taxes

Components of the income tax expense

| | |
|--|----------|
| Payable tax on this year's result | 0 |
| Total payable tax | 0 |
| Change in deferred tax due to change in tax rate | 0 |
| Tax expense | 0 |

Payable taxes in the balance sheet

| | |
|---|----------|
| Payable tax in the tax charge | 0 |
| Payable tax in the balance sheet | 0 |

Net deferred tax asset is not recognized, in accordance with the exemption for small business enterprises. Tax loss carry forward as of 31 December 2024 is NOK 256 452 689.

Note 4 Balance with group companies, etc.

| | Other short term liabilities | |
|-----------------------|------------------------------|----------------|
| | 2024 | 2023 |
| Other group companies | 317,827 | 474,700 |
| Total | 317,827 | 474,700 |

| | Other long term liabilities | |
|-----------------------|-----------------------------|-------------------|
| | 2024 | 2023 |
| Subsidiary | 0 | 0 |
| Other group companies | 49,947,111 | 47,706,181 |
| Total | 49,947,111 | 47,706,181 |

| | Other long term assets | |
|-----------------|------------------------|----------------|
| | 2024 | 2023 |
| Group companies | 399,806 | 378,405 |
| Total | 399,806 | 378,405 |

Note 5 Equity and going concern

| Equity changes in the year | Share capital | Share premium | Other paid-in equity | Other equity | Total |
|----------------------------|---------------|-------------------|----------------------|---------------------|---------------------|
| Equity 31.12.23 | 3,908 | 21,241,332 | - | (57,392,903) | (36,147,663) |
| (Loss) for the period | - | - | - | (2,076,391) | (2,076,391) |
| Equity 31.12.24 | 3,908 | 21,241,332 | - | (59,469,294) | (38,224,054) |

The Company's equity has declined, raising substantial doubt about the Company's ability to continue as a going concern. At present, the continuation of the Company as a going concern is dependent upon financial support from its parent Company, Trident Maritime Systems, LLC ("Trident"). Trident has guaranteed the continuation as a going concern for the next twelve months from signing of the financial statements.

Note 6 Share capital and shareholder information

The parent company Trident Maritime Systems, LLC has its registered offices in 2011 Crystal Drive, Suite 1102, Arlington, VA 22202, where the consolidated accounts which include the company can be obtained. The parent company own 100 % of the shares.



BDO AS
Bygdøy Allè 2
PO Box 1704 Vika
0121 Oslo
Norway

To the General Meeting of Trident Callenberg Holdco Norway AS

Independent Auditor`s Report

Opinion

We have audited the financial statements of Trident Callenberg Holdco Norway AS.

The financial statements comprise:

- The balance sheet at December 31st 2024
- The income statement for 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 at December 31st 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 and the Managing Director 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>

Other Matters

The Company's financial statements have been prepared after the statutory deadline for presenting financial statements.

BDO AS

Yngve Gjethammer
State Authorised Public Accountant
(This document is signed electronically)

Penneo document key: Z816H-56MGY-BX43N-A7TSF-KS3YU-APX1T



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."

Yngve Gjethammer

Statsautorisert revisor

On behalf of: BDO AS

Serial number: bankid.no no_bankid:9578-5998-4-785509

IP: 188.95.xxx.xxx

2025-11-05 21:09:48 UTC



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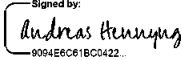
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| 11/4/2025 12:39:54 AM | erik.daleng@cscglobal.com | |

Signer Events

Andreas Hennyng
 Andreasw.hennyng@cscglobal.com
 MD
 Security Level: Email, Account Authentication (None)

Signature

Signed by:

 9054E6C61BC0422
 Signature Adoption: Pre-selected Style
 Using IP Address: 147.161.132.117

Timestamp

Sent: 11/4/2025 12:52:42 AM
 Viewed: 11/4/2025 1:53:07 AM
 Signed: 11/4/2025 2:07:22 AM

Electronic Record and Signature Disclosure:
 Accepted: 11/4/2025 1:53:07 AM
 ID: c7fd758d-c6cc-46d9-be05-8ca335a35c94

In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events

Status

Timestamp

Hans Jørgen Jensen
 hansjorgen.jensen@cscglobal.com
 Security Level: Email, Account Authentication (None)

COPIED

Sent: 11/4/2025 12:52:42 AM
 Viewed: 11/4/2025 4:18:06 AM

Electronic Record and Signature Disclosure:
 Accepted: 5/28/2025 4:25:50 AM
 ID: 52c30f3a-d33b-4f99-8229-a7c40977e157

Witness Events

Signature

Timestamp

Notary Events

Signature

Timestamp

Envelope Summary Events

Status

Timestamps

| | | |
|---------------------|------------------|-----------------------|
| Envelope Sent | Hashed/Encrypted | 11/4/2025 12:52:42 AM |
| Certified Delivered | Security Checked | 11/4/2025 1:53:07 AM |
| Signing Complete | Security Checked | 11/4/2025 2:07:22 AM |
| Completed | Security Checked | 11/4/2025 2:07:22 AM |



Payment Events

Status

Timestamps

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Electronic Record and Signature Disclosure created on: 6/28/2024 2:23:52 AM

Parties agreed to: Andreas Hennyng, Hans Jørgen Jensen

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Skatteetaten

| | | |
|-------------------------------|---------------------------------|--|
| Vår dato 02.07.2018 | Din dato 22.06.2018 | Saksbehandler Jeanette Munkvold Skovholt |
| 800 80 000 Skatteetaten.no | Din referanse Thomas Fraurud | Telefon 90076012 |
| Org.nr 996250318 | Vår referanse 2018/843789 | Postadresse Postboks 9200 Grønland 0134 Oslo |

PRICEWATERHOUSECOOPERS AS
Postboks 748 Sentrum
0106 OSLO

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Trident Callenberg Holdco Norway AS, org.nr. 917 537 526

Vi viser til deres brev av 22. juni 2018 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Trident Callenberg Holdco Norway AS.

Skattedirektoratet gir på bakgrunn av en konkret vurdering Trident Callenberg Holdco Norway AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som vedtaket baserer seg på ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

Bakgrunn

Fra søknaden gjengis:

Callenberg Holdco Norway AS er et holdingselskap som hovedsakelig har konserninterne fordringer og gjeld, og investering i datterselskap. Selskapet er norskregistrert, med foretningsadresse c/o Intertrust (Norway) AS Munkedamsveien 59B, 0270 Oslo.

Selskapet ble stiftet etter at Trident Maritime Systems, LLC kjøpte opp 100% av Callenberg Technology Group AB 3. oktober 2016. Selskapets eiere, Trident Maritime Systems, benytter Trident Callenberg Holdco Norway AS som et mellomliggende holdingselskap til den oppkjøpte grupperingen Callenberg Technology Group AB. Eierne av Trident Maritime Systems er amerikanske, og brukerne av regnskapet benytter engelsk språk.

Selskapets arbeidsspråk er engelsk. Engelsk språk benyttes både ved intern og ekstern kommunikasjon. Rapportering og konsolidering i konsernet er på engelsk.

Selskapet har ingen ekstern gjeld, kun konserninterne fordringer og gjeld med selskaper hjemmehørende i USA. Selskapet har ingen ansatte. Administrasjonen i selskapet benytter engelsk som språk internt da de har ikke-norsk språk bakgrunn.

En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.



Skattedirektoratets vurdering

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

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

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

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at selskapet er et mellomliggende holdingselskap med utenlandske eiere, uten ansatte. Arbeidsspråket er engelsk. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Inger Helene Iversen
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Jeanette Munkvold Skovholt

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.