



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 911 873 648
Organisasjonsform: Aksjeselskap
Foretaksnavn: TRIBILITY HOLDING AS
Forretningsadresse: Fabrikkveien 40
4323 SANDNES

Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

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: Kai Preben Sæveland
Dato for fastsettelse av årsregnskapet: 03.05.2021

Grunnlag for avgivelse

År 2020: Årsregnskapet er elektronisk innlevert
År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020

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, 17.08.2022



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Kostnader			
Other operating expenses	1	84 323	112 453
Sum kostnader		84 323	112 453
Driftsresultat		-84 323	-112 453
Finansinntekter og finanskostnader			
Annen renteinntekt		34 319	35 632
Other financial income		3 161 366	
Sum finansinntekter		3 195 685	35 632
Writ-down of other financial fixed assets	5		
Annen rentekostnad	6	39 150 971	33 636 052
Other financial expenses			2 194 799
Sum finanskostnader		39 150 971	35 830 851
Netto finans		-35 955 286	-35 795 220
Ordinært resultat før skattekostnad		-36 039 609	-35 907 673
Tax expense	4		
Ordinært resultat etter skattekostnad		-36 039 609	-35 907 673
Årsresultat		-36 039 609	-35 907 673
Årsresultat etter minoritetsinteresser		-36 039 609	-35 907 673
Totalresultat		-36 039 609	-35 907 673
Overføringer og disponeringer			
Transferred from other equity		-36 039 609	-35 907 673
Sum overføringer og disponeringer		-36 039 609	-35 907 673



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investering i datterselskap	5	444 237 455	444 237 455
Sum finansielle anleggsmidler		444 237 455	444 237 455
Sum anleggsmidler		444 237 455	444 237 455
Omløpsmidler			
Varer			
Fordringer			
Konsernfordringer		166 405	153 750
Sum fordringer		166 405	153 750
Bankinnskudd, kontanter og lignende			
Bank deposits, cash and cash equivalents		20 613 932	20 676 612
Sum bankinnskudd, kontanter og lignende		20 613 932	20 676 612
Sum omløpsmidler		20 780 337	20 830 363
SUM EIENDELER		465 017 792	465 067 818
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	2	12 940 793	12 940 792
Beholdning av egne aksjer	2		
Overkurs		805 548 245	798 710 147
Annen innskutt egenkapital			6 838 099
Sum innskutt egenkapital		818 489 038	818 489 038



Balanse

Beløp i: NOK	Note	2020	2019
Opptjent egenkapital			
Udekket tap	7	851 422 780	815 383 172
Sum opptjent egenkapital		-851 422 780	-815 383 172
Sum egenkapital	3	-32 933 743	3 105 866
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Other long term liabilities	6	497 951 535	461 961 952
Sum annen langsiktig gjeld		497 951 535	461 961 952
Sum langsiktig gjeld		497 951 535	461 961 952
Sum gjeld		497 951 535	461 961 952
SUM EGENKAPITAL OG GJELD		465 017 792	465 067 818



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 306600

Enheten

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Organisasjonsform: Aksjeselskap
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4323 SANDNES

Regnskapsår

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Konsern

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Konsernregnskap lagt ved: Nei

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Benyttet ved utarbeidelsen av
årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Kai Preben Sæveland
Dato for fastsettelse av årsregnskapet: 03.05.2021

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja
Ekstern autorisert regnskapsfører har i
løpet av regnskapsåret bistått ved den
løpende regnskapsføringen eller utført
andre tjenester for selskapet enn å
utarbeide årsregnskapet: Ja

Grunnlag for avgivelse

År 2020: Årsregnskap er elektronisk innlevert.
År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020.

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, 14.06.2021

Brønnøysundregistrene
Postadresse: Postboks 900, 8910 Brønnøysund
Telefon: 75 00 75 00
E-post: firmapost@brreg.no Internett: www.brreg.no
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 911 873 648
TRIBILITY HOLDING AS

RESULTATREGNSKAP

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Kostnader			
Other operating expenses	1	84 323	112 453
Sum kostnader		84 323	112 453
Driftsresultat		-84 323	-112 453
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Totalresultat		-36 039 609	-35 907 673
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Transferred from other equity		-36 039 609	-35 907 673
Sum overføringer og disponeringer		-36 039 609	-35 907 673



Organisasjonsnr: 911 873 648
TRIBILITY HOLDING AS

BALANSE

Beløp i: NOK Note 2020 2019

BALANSE - EIENDELER

Anleggsmidler Immaterielle eiendeler

Finansielle anleggsmidler

Investering i datterselskap 5 444 237 455 444 237 455

Sum finansielle anleggsmidler 444 237 455 444 237 455

Sum anleggsmidler 444 237 455 444 237 455

Omløpsmidler

Varer

Fordringer

Konsernfordringer 166 405 153 750

Sum fordringer 166 405 153 750

Bankinnskudd, kontanter og lignende

Bank deposits, cash and cash equivalents 20 613 932 20 676 612

Sum bankinnskudd, kontanter og lignende 20 613 932 20 676 612

Sum omløpsmidler 20 780 337 20 830 363

SUM EIENDELER 465 017 792 465 067 818

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital 2 12 940 793 12 940 792

Beholdning av egne aksjer 2 805 548 245 798 710 147

Overkurs 6 838 099

Annen innskutt egenkapital 818 489 038 818 489 038

Sum innskutt egenkapital 818 489 038 818 489 038

Opptjent egenkapital

Udekket tap 7 851 422 780 815 383 172

Sum opptjent egenkapital -851 422 780 -815 383 172

Sum egenkapital 3 -32 933 743 3 105 866

Gjeld

Langsiktig gjeld



Annen langsiktig gjeld		
Other long term liabilities 6	497 951 535	461 961 952
Sum annen langsiktig gjeld	497 951 535	461 961 952
Sum langsiktig gjeld	497 951 535	461 961 952
Sum gjeld	497 951 535	461 961 952
SUM EGENKAPITAL OG GJELD	465 017 792	465 067 818



Organisasjonsnr: 911 873 648
TRIBILITY HOLDING AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Regnskapsprinsipper

Note

Antall aksjer og aksjeeiere

Aksjeklasse	Ant. aksjer	Pålydende	Bokført verdi
Ordinære aksjer	10000000.00	1.00	10000000.00
B-aksjer	1.00	1.00	1.00
C-aksjer	2940791.00	1.00	2940791.00
D-aksjer	1.00	1.00	1.00

Aksjeeiere - fritekst	Antall	Eierandel	Aksjeklasse
Collage Midco S.a.r.l	8988159.00	69.44%	Ordinære aksjer
Collage Midco S.a.r.l	1.00	0.01%	B-aksjer
Collage Midco S.a.r.l	2584205.00	19.97%	C-aksjer
Collage Midco S.a.r.l	1.00	0.01%	D-aksjer
Vasshus Investering	276173.00	2.13%	Ordinære aksjer
Vasshus Investering	69706.00	0.54%	C-aksjer
Mega Investering AS	142541.00	1.10%	Ordinære aksjer
Mega Investering AS	7841.00	0.06%	C-aksjer
Atem Invest AS	51473.00	0.40%	Ordinære aksjer
Lars Jonsson	15442.00	0.12%	Ordinære aksjer
Otire Invest AS	20589.00	0.16%	Ordinære aksjer
Thomas Thune Andersen	10295.00	0.08%	Ordinære aksjer
Albina Invest AS	20589.00	0.16%	Ordinære aksjer
Marlene Holding AS	126703.00	0.98%	Ordinære aksjer
Marlene Holding AS	6970.00	0.05%	C-aksjer
Marcus Billman	51473.00	0.40%	Ordinære aksjer
Roger Leijonqvist	12868.00	0.10%	Ordinære aksjer
Kai Preben Sæveland	51473.00	0.40%	Ordinære aksjer
Timetrader AS	126703.00	0.98%	Ordinære aksjer
Timetrader AS	6970.00	0.05%	C-aksjer
William James Wright	51473.00	0.40%	Ordinære aksjer
Autogen Holding AS	41178.00	0.32%	Ordinære aksjer
Parga OY	12868.00	0.10%	Ordinære aksjer



Tribility Invest AS	265099.00	2.05%	aksjer C-aksjer
<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>	
	12940793.00	100.00%	

Note

Ytelser til ledende personer

Er det gitt ytelser til ledende person: Nei

Ytelser til daglig leder

<u>Ytelser</u>	<u>Lønn</u>	<u>Pensj.forpl.</u>	<u>Andre godtgj.</u>
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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>
Tribility AS	100.00%	100.00%		



Annual Report 2020 Tribility Holding AS

Revenue statement
Balance sheet
Notes to the Accounts
Auditor's Report

Org.no.: 911 873 648



Tribility Holding AS

Annual report 2020

Nature of the business

The company was founded in April 2013 with the name STARTUP 279 AS. In April 2014, the company was acquired by Triton Partners through its holding company Collage Midco S.a.r.l. At the same time, the name was changed to Tribility Holding AS. The Nature of the business is to invest in other companies.

Development

The company had no revenue in 2020.

In April 2014, Tribility Holding AS acquired 100% of the shares in Tribility AS. At the same time, Tribility AS acquired 100% of the shares in Cubility AS. This is currently the only investment in the company.

Tribility Holding AS had a net loss of NOK -36,0 million in 2020 compared to a net loss of NOK -35,9 million in 2019. At the end of the year, the company had total capital of NOK 465,0 million and a negative equity of NOK 32,9 million.

Going concern

The company had a negative equity of NOK -32,9 million at the end of 2020. The company's only debt is consisting of a shareholder loan with payment in kind interest and not payable before maturity of the loan. The maturity date of the shareholder loan is regulated in the shareholder agreement and occur only when the shares in Cubility are sold/listed on the stock exchange. As such, there is limited payable expenses in the company. The cash balance in the company end of 2020 was NOK 20,6 million.

The Board of directors is of the opinion that the recognition of the assets in the balance sheet is prudent and that the assumptions for going concern, in accordance with §3-3a Norwegian Accounting Act, are present.

Working environment

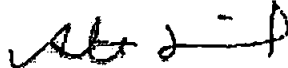
The company have no employees.

External environment

The company have no activity influencing on the external environment.

30 April 2021.


Chairman of the board
Marcus Billman


Board member
Antti V. A. Grönlund



Income statement Tribility Holding AS

Operating income and operating expenses	Note	2020	2019
Other operating expenses	1	84 323	112 453
Total operating expenses		84 323	112 453
Operating profit/loss		-84 323	-112 453
Financial income and expenses			
Other interest income		34 319	35 632
Other financial income		3 161 366	0
Other interest expenses	6	39 150 971	33 636 052
Other financial expenses		0	2 194 799
Net financial items		-35 955 286	-35 795 220
Result before tax		-36 039 609	-35 907 673
Tax expense	4	0	0
Result for the year		-36 039 609	-35 907 673
Allocation of result for the year			
Transferred from other equity		36 039 609	35 907 673
Total brought forward		-36 039 609	-35 907 673



Balance sheet
Tribility Holding AS

Assets	Note	2020	2019
Financial fixed assets			
Investments in subsidiaries	5	444 237 455	444 237 455
Total financial fixed assets		444 237 455	444 237 455
Total fixed assets		444 237 455	444 237 455
Current assets			
Receivables			
Receivables from group companies		166 405	153 750
Total receivables		166 405	153 750
Bank deposits, cash and cash equivalents			
Bank deposits, cash and cash equivalents		20 613 932	20 676 612
Total bank deposits, cash and cash equivalents		20 613 932	20 676 612
Total current assets		20 780 337	20 830 363
Total assets		465 017 792	465 067 818

**Balance sheet**
Tribility Holding AS

<i>Equity and liabilities</i>	Note	2020	2019
Equity			
<i>Paid in equity</i>			
Share capital	2	12 940 793	12 940 792
Share premium reserve		805 548 245	798 710 147
Not registered cash deposits		0	6 838 099
Total paid-up equity		<u>818 489 038</u>	<u>818 489 038</u>
<i>Retained earnings</i>			
Uncovered loss	7	-851 422 780	-815 383 172
Total retained earnings		<u>-851 422 780</u>	<u>-815 383 172</u>
Total equity	3	<u>-32 933 743</u>	<u>3 105 866</u>
Liabilities			
<i>Other long-term liabilities</i>			
Other long term liabilities	6	497 951 535	461 961 952
Total of other long term liabilities		<u>497 951 535</u>	<u>461 961 952</u>
Total liabilities		<u>497 951 535</u>	<u>461 961 952</u>
Total equity and liabilities		<u>465 017 792</u>	<u>465 067 818</u>

30.04.2021

The board of Tribility Holding AS


Marcus Billman
Chairman
Antti Ville Arthur Grönlund
Director



Notes to the financial statement 2020

Accounting Principles

The Financial Statements have been prepared in accordance with the Norwegian Accounting Act of 1998 and generally accepted accounting principles for small companies. Consolidated annual accounts is not prepared on the basis of the shares in the subsidiary are considered as financial investment.

Main rule for balance sheet classification

Assets intended for permanent ownership or use are classified as fixed assets. Other assets are classified as current assets.

Fixed assets are valued at cost. Fixed assets are written down to recoverable amount when decrease in value are expected to be permanent. Long term debt is recorded at nominal amount received when the loan is obtained.

Operating income and expenses

Income is recognized upon performance and entered as income. The matching principle is used for expenses, that is expenses are recorded in the same period as accompanying income is recognized

Shares in associated companies and subsidiaries

Investments in associated companies are valued according to the cost method. The same applies to subsidiaries in the company accounts. Investments are written down to recoverable amount when decrease in value are expected to be permanent.

Foreign currency

Cash items in foreign currency are converted to the exchange rate at the balance sheet date.

Tax

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 net tax income, including year-end loss carry-forwards, calculated at 22%. Temporary differences, both positive and negative, which will or are likely to reverse in the same period, are offset. Deferred tax and deferred tax liability are recorded net in the balance sheet.



Notes to the financial statement 2020

Note 1 Payroll cost, number of employees, remuneration, loans to employees m.m.

The company has no employees

Mandatory Occupational Pension

The company is not obliged to keep an occupational pension scheme in accordance with the Norwegian Mandatory Occupational Pension Act.

Auditor's fee

In 2020 the company expensed NOK 23 500 for statutory audit and NOK 22 000,- for related services.

Note 2 Shareholders

The share capital in Tribility Holding AS as of 31.12 consists of the following share classes:

	Total	Face value	Entered
Ordinary shares	10 000 000	1,0	10 000 000
B-shares	1	1,0	1
C-shares	2 940 791	1,0	2 940 791
D-shares	1	1,0	1
Total	12 940 793		12 940 793

Ownership structure

The largest shareholders in % at year end:

	Total	Owner interest	Share of votes
Collage Midco S.a.r.l	11 572 366	89,4	89,4
Vasshus Investering	345 879	2,7	2,7
Tribility Invest AS	265 099	2,0	2,0
Mega Investering AS	150 382	1,2	1,2
Martene Holding AS	133 673	1,0	1,0
Timetrader AS	133 673	1,0	1,0
Total >1% ownership share	12 601 072	97,4	97,4
Total other	339 721	2,6	2,6
Total number of shares	12 940 793	100,0	100,0

Shares and options owned by the Directors of the Board and the General Manager:

Name	Total
Marcus Billman	51 473
Total number of shares	51 473

Note 3 Equity

	Share capital	Share premium reserve	Other equity	Not registered capital increase	Total
Pr. 01.01.2020	12 940 792	798 710 147	-815 383 172	6 838 098	3 105 865
Capital increase	1	6 838 098		-6 838 098	
Net profit			-36 039 609		-36 039 609
Pr 31.12.2020	12 940 793	805 548 245	-851 422 780	0	-32 933 743



Notes to the financial statement 2020

Note 4 Tax

This year's tax expense	2020	2019
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/loss	0	0
Taxable income:		
Ordinary result before tax	-36 039 609	-35 907 673
Permanent differences	0	0
Changes in temporary differences	-3 161 366	-2 194 799
Cut interest deduction	39 116 652	33 600 421
Taxable income	-84 323	-4 502 051
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	2020	2019	Difference
Long-term receivables and liabilities in foreign currency	6 147 770	2 986 404	-3 161 366
Total	6 147 770	2 986 404	-3 161 366
Accumulated loss to be brought forward	-15 292 714	-15 208 391	84 323
Cut interest deduction	-311 523 238	-272 406 587	39 116 652
Not included in the deferred tax calculation	320 668 182	284 628 574	-36 039 609
Deferred tax assets (22 %)	0	0	0

Deferred tax not included in the balance sheet.



Notes to the financial statement 2020

Note 5 Subsidiaries, associated companies etc.

	Registered office	Ownership interest	Equity	Net profit
Tribility AS	Sandnes	100 %	441 274 061	-326 236

Consolidated annual accounts is not prepared for the parent company Tribility Holding AS.

Note 6 Long term debt.

The company has a long-term loan from shareholders at NOK 497 951 535 as of 31.12.20. Interest charged on the loan for 2020 is NOK 39 150 971 .

Note 7 Going concern

The result for 2020 shows a profit of NOK -36 039 609 after tax, against NOK -35 907 673 in 2019.

The company's only debt is consisting of a shareholder loan with payment in kind interest and not payable before maturity of the loan. The maturity date of the shareholder loan is regulated in the shareholder agreement and occur only when the shares in Cubility are sold/listed on the stock exchange. As such, there is limited payable expenses in the company. The cash balance in the company end of 2020 was NOK 20 613 932 million.

The board considers that the going concern conditions are satisfied and the business is operated on this basis.



Deloitte.

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To the General Meeting of Tribility Holding AS

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Tribility Holding AS showing a loss of NOK 36 039 609. The financial statements comprise the balance sheet as at 31 December 2020, 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 accompanying financial statements are prepared in accordance with law and regulations and give a true and fair view of the financial position of the Company as at 31 December 2020, 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including 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 laws and regulations, 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

Management is responsible for the other information. The other information comprises information in the annual report, except the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Board of Directors for the Financial Statements

The Board of Directors (management) is responsible for the preparation in accordance with law and regulations, including a true and fair view 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. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

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Independent Auditor's Report -
Tribility Holding AS

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 laws, regulations, and auditing standards and practices generally accepted in Norway, including 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.

As part of an audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We 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 a true and fair view.

We communicate with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

Opinion on Registration and Documentation

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, it is our opinion that management has fulfilled its duty to produce a proper and clearly set out registration and documentation of the Company's accounting information in accordance with the law and bookkeeping standards and practices generally accepted in Norway.

Stavanger, 3 May 2021
Deloitte AS

Arnstein Antonsen
State Authorised Public Accountant (Norway)



Skattedirektoratet

Saksbehandler Rune Tystad	Deres dato 05.07.2015	Vår dato 12.08.2015
Telefon 977 59 464	Deres referanse Kai Preben Sæveland	Vår referanse 2015/776924

CUBILITY AS
Fabrikkveien 22, Plan 5
4323 SANDNES

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Tribility Holding AS, Tribility AS og Cubility AS

Vi viser til deres brev mottatt 6. august 2015 der dere søker om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for

Tribility Holding AS, org.nr. 911 873 648,
Tribility AS, org.nr. 911 873 680 og
Cubility AS, org.nr. 988 100 242.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Tribility Holding AS, Tribility AS og Cubility AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at 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

Cubility AS er 100 % eid av Tribility AS, som igjen er 100 % eid av Tribility Holding AS. Tribility Holding AS og Tribility AS er kun holdingselskaper som det ikke foreligger aktivitet i. Konsernet eies av det internasjonale investeringselskapet Collage Midco S.a.r.l. (Luxembourg) med 88 %, mens de øvrige 12 % er eiet av ledelsen og styret. All rapportering mot eiere skjer på engelsk. Cubility AS som er et norsk teknologi selskap innenfor oljeservice bransjen, produserer og leverer utstyr som i dag benyttes globalt av internasjonale kunder blant annet i Midt-Østen, Asia, Sør og Nord Amerika. Selskapet har også virksomhet mot norske oljeselskaper. Hovedspråket i bransjen er engelsk.

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. ''*

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800 80 000
Telefaks
22 17 08 80



I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap m.v., er det utført 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 særlig vekt på at selskapet er et datterselskap av et utenlandsk selskap og at eierkretsen er begrenset. Videre er det vektlagt at selskapet opererer innen en bransje der engelsk er hovedspråket og at all rapportering mot eiere skjer på engelsk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Torstein Kinden Helleland
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Rune Tystad

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer