



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2019 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 917 508 887
Organisasjonsform: Aksjeselskap
Foretaksnavn: NANNA MFN AS
Forretningsadresse: Elganeveien 1
4373 EGRSUND

Regnskapsår

Årsregnskapets periode: 01.01.2019 - 31.12.2019

Konsern

Morselskap i konsern: 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: Jeroen Van De Polder
Dato for fastsettelse av årsregnskapet: 06.07.2020

Grunnlag for avgivelse

År 2019: Årsregnskapet er elektronisk innlevert
År 2018: Tall er hentet fra elektronisk innlevert årsregnskap fra 2019

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, 04.11.2020



Resultatregnskap

Beløp i: USD	Note	2019	2018
RESULTATREGNSKAP			
Annen driftskostnad	2		
Driftsresultat			
Finansinntekter og finanskostnader			
Annen renteinntekt		144	68
Verdiøkning finansielle instrumenter vurdert til virkelig verdi		158	
Sum finansinntekter		302	68
Annen rentekostnad			9
Annen finanskostnad		426	1 202
Sum finanskostnader		426	1 211
Netto finans		-124	-1 143
Ordinært resultat før skattekostnad		-124	-1 143
Ordinært resultat etter skattekostnad		-124	-1 143
Årsresultat		-124	-1 143
Overføringer og disponeringer			
Overføring til/fra annen egenkapital	6	124	1 143
Sum overføringer og disponeringer		124	1 143



Balanse

Beløp i: USD	Note	2019	2018
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investeringer i aksjer og andeler	3	6 000 001	6 000 001
Sum finansielle anleggsmidler		6 000 001	6 000 001
Sum anleggsmidler		6 000 001	6 000 001
Omløpsmidler			
Varer			
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende		27 999	28 392
Sum bankinnskudd, kontanter og lignende		27 999	28 392
Sum omløpsmidler		27 999	28 392
SUM EIENDELER		6 028 000	6 028 393
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital	5,6	72 870	72 870
Overkurs	6	5 927 132	5 927 132
Sum innskutt egenkapital		6 000 002	6 000 002
Opptjent egenkapital			
Annen egenkapital	6	-1 733	-1 609
Sum opptjent egenkapital		-1 733	-1 609
Sum egenkapital		5 998 269	5 998 393



Balanse

Beløp i: USD	Note	2019	2018
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Annen kortsiktig gjeld		29 731	30 000
Sum kortsiktig gjeld		29 731	30 000
Sum gjeld		29 731	30 000
SUM EGENKAPITAL OG GJELD		6 028 000	6 028 393



Nanna MFN AS

Board of Directors' report 2019

Operations and location

Nanna MFN AS, located in Egersund, is an intermediate holding company in the Marine Innovations Group. The main investment, Nanna Midco I AS, is located in Egersund.

Going concern

In accordance with the Accounting Act § 3-3, we confirm that the financial statements have been prepared under the assumption of going concern.

Comments the financial statements

Nanna MFN AS is not exposed to any specific factors influencing its business other than what is normal for an intermediary holding company.

Nanna MFN AS's revenue is USD 0 in 2019. Loss for the year is USD 124.

The company's total assets at year-end amounted to USD 6 million. The company had an equity ratio close to 100 % as at 31 December 2019.

Work environment, equal opportunities and discrimination

At year-end, the company had no employees. The Board of Directors consists of two men.

External environment

The company's operations do not result in pollution or spillage harmful to the external environment.

Egersund, July 6th, 2020

Knut Frostad

Chairman

Jeroen van de Polder

Board member



Financial statements section

Income statement

<i>USD</i>	<i>Notes</i>	2019	2018
Revenue		-	-
Cost of sales		-	-
Gross profit		-	-
Operating expenses	2	-	-
Results from operating activities		-	-
Finance income		144	68
Finance expense		-	(9)
Net foreign exchange gains & losses		158	(919)
Other expenses		(426)	(282)
Net finance costs		(124)	(1,143)
Profit / (loss) before tax		(124)	(1,143)
Income tax benefit / (expense)		-	-
Profit / (loss) for the year		(124)	(1,143)
Profit / (loss) attributable to:			
Transferred to other equity	6	(124)	(1,143)



Balance sheet

USD	Notes	31 December 2019	31 December 2018
Assets			
Financial assets	3	6,000,001	6,000,001
Total non-current assets		6,000,001	6,000,001
Cash and cash equivalents		27,999	28,392
Total current assets		27,999	28,392
Total assets		6,028,000	6,028,393
Share capital	5, 6	72,870	72,870
Share premium reserve	6	5,927,132	5,927,132
Total paid-in capital		6,000,002	6,000,002
Other equity	6	(1,733)	(1,609)
Total retained earnings		(1,733)	(1,609)
Total equity		5,998,269	5,998,393
Liabilities			
Other short-term liabilities		29,731	30,000
Total current liabilities		29,731	30,000
Total liabilities		29,731	30,000
Total equity and liabilities		6,028,000	6,028,393

Egersund, July 6th, 2020

Knut Frostad
ChairmanJeroen Van De Polder
Board member



Cash flow statement

<i>USD</i>	2019	2018
Cash flows from operating activities		
Profit / (loss) for the year before tax	(124)	(1,143)
Items classified as investing or financing activities	124	1,143
Net cash from (used in) operating activities	-	-
Cash flows from investing activities		
Purchase of investments in shares and joint ventures	-	-
Net cash used in investing activities	-	-
Cash flows from financing activities		
Net change in current liabilities	(269)	29,607
Net finance costs	(124)	(1,215)
Issue/repurchase of share capital	-	-
Net cash from financing activities	(393)	28,392
Net increase / (decrease) in cash and cash equivalents	(393)	28,392
Cash and cash equivalents at 1 January	28,392	-
Cash and cash equivalents at 31 December	27,999	28,392



Notes to the financial statements

1. Accounting principles

The annual report is prepared according to the Norwegian Accounting Act 1998 and generally accepted accounting principles for small companies.

Subsidiaries and investment in associate

Subsidiaries and investments in associate are valued by the cost method in the company accounts. The investment is valued as cost of acquiring shares in the subsidiary, providing that write down is not required. Write down to fair value will be carried out if the reduction in value is caused by circumstances which may not be regarded as incidental, and deemed necessary by generally accepted accounting principles. Write downs are reversed when the cause of the initial write down are no longer present.

Dividends and other distributions are recognized in the same year as appropriated in the subsidiary accounts. If dividends exceed withheld profits after acquisition, the exceeding amount represents reimbursement of invested capital, and the distribution will be subtracted from the value of the acquisition in the balance sheet.

Balance sheet classification

Net current assets comprise creditors due within one year, and entries related to goods circulation. Other entries are classified as fixed assets and/or long term creditors.

Current assets are valued at the lower of acquisition cost and fair value. Short term creditors are recognized at nominal value.

Fixed assets are valued by the cost of acquisition, in the case of non-incidental reduction in value the asset will be written down to the fair value amount. Long term creditors are recognized at nominal value.

Income tax

Tax expenses in the profit and loss account comprise both tax payable for the accounting period and changes in deferred tax. Deferred tax is calculated at 22 percent on the basis of existing temporary differences between accounting profit and taxable profit together with tax deductible deficits at the year end. Temporary differences both positive and negative, are balance out within the same period. Deferred tax assets are recorded in the balance sheet to the extent it is more likely than not that the tax assets will be utilized.

To what extent group contribution not is registered in the profit and loss, the tax effect of group contribution is posted directly against the investment in the balance.

Cash flow

The cash flow statement has been prepared using the indirect method. Interest paid are included in cash flow from financing activities.

2. Wage costs, number of employees, remuneration, loans to employees and auditor's fee

At December 31, the company did not employ any employees. The company is not required to have a pension scheme.

There is no cost for audit fee in the accounts as of 2019.

3. Investment in subsidiaries and associate

Company	Location	Share ownership	Net profit	Equity	Book value
			2019	31.12.2019	31.12.2019
Nanna MidCo I AS	Egersund	2.1%	(396)	284,996,608	6,000,001



4. Income taxes

Income tax expenses

USD	2019	2018
This year tax effect of change in tax rate	-	11
Change in deferred tax	-	(11)
Total income tax expense	-	-

Tax base estimation

USD	2019	2018
Ordinary result before tax	(124)	(1,143)
Tax base	(124)	(1,143)

Temporary differences outlined

USD	2019	2018
Loss carry forward	(1,733)	(1,609)
Total temporary differences	(1,733)	(1,609)

Deferred income tax asset (22% in 2019 and 2018)	(381)	(354)
Deferred tax asset not booked in the balance sheet	381	354
Deferred tax asset not booked in the balance sheet for the year	27	252

Effective tax rate

	2019	2018
Expected income taxes, statutory tax rate 22% (23% for 2018)	(27)	(263)
This years tax effect of change in tax rate	-	11
Deferred tax asset not booked in balance sheet	27	252

Due to uncertainty in future earnings, the deferred tax asset is not booked in the balance sheet.

5. Share capital and shareholder information

<i>Share capital:</i>	Number of shares	Face value	Book value
Ordinary shares	6,000,000	0.1 kr	600,000
Preference shares	2	0.1 kr	0
	6,000,002		600,000

The authorized capital of the company amounts to NOK 600,000.20 and comprises 6,000,000 ordinary shares and 2 preference shares of NOK 0,1 each. Each share gives one vote in the general assembly.



Shareholders per 31.12.2019:

Shareholder	Ordinary shares	Preference shares	Ownership share
Marine Innovations Group AS	2,639,270	2	44.0%
Leif Ottosson	1,600,000	-	26.7%
Sutu Invest AS	300,000	-	5.0%
Qcapital ApS	150,000	-	2.5%
Techno Creatives Ventures	129,352	-	2.2%
Jeroen van de Polder	120,000	-	2.0%
Sean Fernback	100,000	-	1.7%
James Brailey	90,000	-	1.5%
Marie-Louise Aamund	90,000	-	1.5%
KTN Beratungs- und Beteiligungs-GmbH	80,000	-	1.3%
V.E. Djurberg	78,662	-	1.3%
Lucinda Abood	75,000	-	1.2%
Knut Frostad	60,000	-	1.0%
Other (less than 1% ownership)	487,716	-	8.1%
	6,000,000	2	100.0%

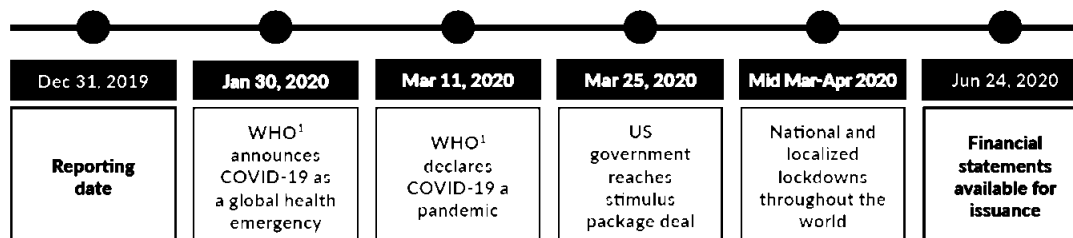
6. Owners equity

USD	Issued capital	Share premium	Other equity	Total equity
Balance at 31 December 2017	60,680	4,939,321	(393)	4,999,608
Share capital increase	12,190	987,811	-	1,000,001
C-Map MFN merger			(73)	(73)
Profit / (loss) for the year	-	-	(1,143)	(1,143)
Balance at 31 December 2018	72,870	5,927,132	(1,609)	5,998,393
Profit / (loss) for the year	-	-	(124)	(124)
Balance at 31 December 2019	72,870	5,927,132	(1,733)	5,998,269

7. Events after the balance sheet date

COVID-19 (global coronavirus outbreak)

After the balance sheet date, we have seen macro-economic uncertainty with regards to COVID-19 (coronavirus) global outbreak.



Note 1: World Health Organization

The COVID-19 outbreak has developed rapidly in 2020, with a significant number of infections. Measures taken by various governments to contain the virus have affected economic activity and the group's business in various ways:



- A reduction in the supply of certain components from China has affected our ability to meet the customer demand for certain products.
- The expected reduction of economic activity during the second and third quarter of 2020 for our main customers made management to ask all employees to switch to a reduced working hours of 80% of their regular working hours starting 20 April 2020 till 1 June 2020.
- Government measures and guidances introduced throughout the countries where the Group operates, led majority of employees to work from home.
- At 13 April 2020 the Group (Marine Innovations Group) closed the factory in Ensenada on a voluntary and temporary basis as a response to Mexico's federal government call to all non-essential businesses to close down due to COVID19 pandemic. The factory remained closed from 13 April to 3 May 2020. The Group obtained a favorable response from government and the factory in Ensenada was formally designated an essential business status and employees were allowed to restart operations on 4 May 2020.

In the period since 31 December 2019, the company has not incurred additional losses due to impairments recognised on outstanding receivables or write-down of inventories.

Governments in the countries in which we operate have also announced the implementation of government assistance measures which may mitigate the impact of the COVID-19 outbreak on our results and liquidity. We are currently investigating the extent to which we can apply for such government assistance in the countries in which we operate. However, the details of available arrangements and the period through which they remain available are subject to change and uncertainty.

Depending on the duration of the COVID-19 crisis and continued negative impact on economic activity, the company may experience further negative results, liquidity restraints and incur additional impairments on its assets in 2020. The exact impact on our activities in the remainder of 2020 and thereafter cannot be predicted.

The Company adjusted its travel and meeting policy by restricting travelling to business critical levels and encouraging video-conferencing for all internal meetings. Quarantine policy was implemented throughout the organization. The crisis management team was set up with daily calls that reacts promptly to the changes throughout the geographical presence of the Group. Separate measures were implemented at the manufacturing site in Mexico, such as zero-tolerance on sickness at work and regular staff temperature checks. Further mitigations include developing backup plans with suppliers and 3PL providers. COVID-19 hit world regions gradually, with Asia starting to recover and lift lockdown measures first. Close supply management focus allows us to move inventory to areas with solid demand.

During these uncertain weeks, we also implemented detailed business continuity plans with our partners and suppliers in an effort to secure the continuation of operations while caring for the health and well-being of employees and customers.

Liquidity and covenant risks are being monitored on an on-going basis. The Group secured additional financing for up to USD 20 million subsequent to the balance sheet date have ensured additional liquidity in a volatile and uncertain market environment.

The Group is in the process of assessing the impact of the COVID-19, the scale and duration of these developments remain uncertain but could affect our earnings, cash flow and financial condition. We get mixed signals from the market with decline in demand for one type of products and increase for other types. Situation also varies from region to region.

At the issuance date of the report, we were not able to estimate the financial impact on Group financials.



Nanna MFN AS

Independent auditor's report



Building a better
working world

Statsautoriserte revisorer
Ernst & Young AS

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Postboks 8015, NO-4068 Stavanger

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Medlemmer av Den norske revisorforening

INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Nanna MFN AS

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Nanna MFN AS, which comprise the balance sheet as at 31 December 2019, the income statement, statements of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements have been prepared in accordance with laws and regulations and present fairly, in all material respects, the financial position of the Company as at 31 December 2019 and its financial performance and cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for opinion

We conducted our audit in accordance with 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 in accordance with the ethical requirements that are relevant to our audit of the financial statements in Norway, and we have fulfilled our ethical responsibilities as required by law and regulations. We have also complied with our other ethical obligations 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

Other information consists of the information included in the Company's annual report other than the financial statements and our auditor's report thereon. The Board of Directors (management) is responsible for the other information. Our opinion on the audit of 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 management for the financial statements

Management 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (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.

As part of an audit in accordance with law, regulations and generally accepted auditing principles 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, 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 those charged with governance 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.

Report on other legal and regulatory requirements

Opinion on the Board of Directors' report

Based on our audit of the financial statements as described above, it is our opinion that the information presented in the Board of Directors' report concerning the financial statements and the going concern assumption is consistent with the financial statements and complies with the law and regulations.

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 ensure that the Company's accounting information is properly recorded and documented as required by law and bookkeeping standards and practices accepted in Norway.



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Stavanger, 7 July 2020
ERNST & YOUNG AS

The auditor's report is signed electronically

Erik Søreng
State Authorised Public Accountant (Norway)

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Independent auditor's report - Nanna MFN AS

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

Erik Søreng

State Authorised Public Accountant (Norway)

On behalf of: Ernst & Young AS

Serial number: 9578-5999-4-1529830

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2020-07-07 13:23:19Z



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Skattedirektoratet

Saksbehandler	Deres dato	Vår dato
Jeanette Munkvold Skovholt	16.01.2017	25.01.2017
Telefon	Deres referanse	Vår referanse
90076012	Wouter Boor	2017/59810

NANNA TOPCO AS
Nyåskaiveien 2
4374 EGRSUND

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Nanna TopCo AS, org.nr. 917 327 173, med datterselskaper

Vi viser til deres brev av 9. januar 2017 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Nanna TopCo AS med datterselskaper;

Nanna TopCo AS,	org.nr. 917 327 173
Nanna MidCo I AS,	org.nr. 917 327 106
Nanna MidCo II AS,	org.nr. 917 327 181
Nanna BidCo AS,	org.nr. 917 327 122
Navico Holding AS,	org.nr. 917 404 208
Nanna MFN AS,	org.nr. 917 508 887
Maritime Information System AS,	org.nr. 977 524 547

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Nanna TopCo AS med datterselskaper 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

Nanna TopCo AS med datterselskaper tilbyr tjenester innen maritim elektronikk. Konsernets arbeidsspråk er engelsk. Konsernet opererer i sektorer, der engelsk er det klart dominerende språket. Morselskapets aksjonærer er utenlandske personer eller selskaper, og morselskapet henvender seg jevnlig til potensielle investorer som er basert i utlandet. All kommunikasjon med konsernets primære kunder og kreditorer foregår på 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.”*

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap mv., er det uttalt følgende om

Postadresse	Besøksadresse:	Sentralbord
Postboks 9200 Grønland	Se www.skatteetaten.no	800 80 000
0134 Oslo	Org.nr: 996250318	Telefaks
	E-post: skatteetaten.no/sendepost	22 17 08 60



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 morselskapet er eid delvis av utenlandske aksjonærer. Selskapet opererer i en internasjonal bransje, og arbeidsspråket i bransjen er engelsk. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

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Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer