



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 874 237 132  
Organisasjonsform: Norskreg. utenlandsk foretak  
Foretaksnavn: HIMA PAUL HILDEBRANDT GMBH  
Forretningsadresse: c/o Intertrust (Norway) AS  
Wergelandsveien 7  
0167 OSLO

### Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

### 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: Dr.Michael Löbig  
Dato for fastsettelse av årsregnskapet: 05.09.2022

### Grunnlag for avgivelse

År 2021: Årsregnskapet er elektronisk innlevert  
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021

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Brønnøysundregistrene, 08.08.2023



### Resultatregnskap

Beløp i: NOK	Note	2021	2020
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue		34 403 202	33 303 220
<b>Sum inntekter</b>		<b>34 403 202</b>	<b>33 303 220</b>
<b>Kostnader</b>			
Staff costs	1, 2, 3, 4	10 276 916	13 280 618
Other operating expenses		23 140 998	18 417 872
<b>Sum kostnader</b>		<b>33 417 915</b>	<b>31 698 490</b>
<b>Driftsresultat</b>		<b>985 288</b>	<b>1 604 730</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt			77
Other financial income		500 813	396 704
<b>Sum finansinntekter</b>		<b>500 813</b>	<b>396 781</b>
Annen rentekostnad		5 486	7 280
Other financial expense		897 842	329 070
<b>Sum finanskostnader</b>		<b>903 328</b>	<b>336 350</b>
<b>Netto finans</b>		<b>-402 515</b>	<b>60 431</b>
<b>Ordinært resultat før skattekostnad</b>		<b>582 772</b>	<b>1 665 161</b>
Tax on ordinary result		146 910	366 835
<b>Ordinært resultat etter skattekostnad</b>		<b>435 862</b>	<b>1 298 326</b>
<b>Årsresultat</b>		<b>435 862</b>	<b>1 298 326</b>
<b>Overføringer og disponeringer</b>			
Transfers to/from other equity		435 862	1 298 326
<b>Sum overføringer og disponeringer</b>		<b>435 862</b>	<b>1 298 326</b>



## Balanse

Beløp i: NOK	Note	2021	2020
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Finansielle anleggsmidler</b>			
Lån til foretak i samme konsern	5	1 757 427	1 894 443
<b>Sum finansielle anleggsmidler</b>		<b>1 757 427</b>	<b>1 894 443</b>
<b>Sum anleggsmidler</b>		<b>1 757 427</b>	<b>1 894 443</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Trade debtors	6	3 300 152	5 929 973
Other debtors		60 262	68 374
Konsernfordringer		0	
<b>Sum fordringer</b>		<b>3 360 414</b>	<b>5 998 347</b>
<b>Sum omløpsmidler</b>		<b>3 360 414</b>	<b>5 998 347</b>
<b>SUM EIENDELER</b>		<b>5 117 841</b>	<b>7 892 790</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
<b>Opptjent egenkapital</b>			
Other equity	7	3 350 147	2 914 284
<b>Sum opptjent egenkapital</b>		<b>3 350 147</b>	<b>2 914 284</b>
<b>Sum egenkapital</b>		<b>3 350 147</b>	<b>2 914 284</b>
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		186 439	225 994
Tax payable		146 910	258 268
Public duties payable		1 126 864	3 095 674
Other short-term liabilities		307 482	1 398 570
<b>Sum kortsiktig gjeld</b>		<b>1 767 695</b>	<b>4 978 506</b>
<b>Sum gjeld</b>		<b>1 767 695</b>	<b>4 978 506</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>5 117 841</b>	<b>7 892 790</b>



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Journalnummer: 2022 925911

**Enheten**

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**Årsregnskapet fastsatt av kompetent organ**

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Brønnøysundregistrene, 17.09.2022



Organisasjonsnr: 874 237 132  
HIMA PAUL HILDEBRANDT GMBH

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue		34 403 202	33 303 220
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Organisasjonsnr: 874 237 132  
HIMA PAUL HILDEBRANDT GMBH

## BALANSE

Beløp i: NOK	Note	2021	2020
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### BALANSE - EIENDELER

#### Anleggsmidler

##### Immaterielle eiendeler

##### Finansielle anleggsmidler

Lån til foretak i samme konsern	5	1 757 427	1 894 443
<b>Sum finansielle anleggsmidler</b>		<b>1 757 427</b>	<b>1 894 443</b>
<b>Sum anleggsmidler</b>		<b>1 757 427</b>	<b>1 894 443</b>

#### Omløpsmidler

##### Varer

##### Fordringer

Trade debtors	6	3 300 152	5 929 973
Other debtors		60 262	68 374
Konsernfordringer		0	
<b>Sum fordringer</b>		<b>3 360 414</b>	<b>5 998 347</b>
<b>Sum omløpsmidler</b>		<b>3 360 414</b>	<b>5 998 347</b>
<b>SUM EIENDELER</b>		<b>5 117 841</b>	<b>7 892 790</b>

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

##### Innskutt egenkapital

##### Opptjent egenkapital

Other equity	7	3 350 147	2 914 284
<b>Sum opptjent egenkapital</b>		<b>3 350 147</b>	<b>2 914 284</b>
<b>Sum egenkapital</b>		<b>3 350 147</b>	<b>2 914 284</b>

##### Sum langsiktig gjeld

0

0

##### Kortsiktig gjeld

Leverandørgjeld		186 439	225 994
Tax payable		146 910	258 268
Public duties payable		1 126 864	3 095 674
Other short-term liabilities		307 482	1 398 570
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SUM EGENKAPITAL OG GJELD

5 117 841

7 892 790



Organisasjonsnr: 874 237 132  
HIMA PAUL HILDEBRANDT GMBH

**NOTEOPPLYSNINGER - SELSKAP** - alle poster oppgitt i hele tall

## Note

### Regnskapsprinsipper

The annual accounts have been prepared in accordance with the Accounting Act and generally accepted accounting principles for small enterprises. Sales revenues Services performed are recognized as income. The part of sales revenues related to future services is recognized as unearned profit from the sale and has subsequently been recognized as income concurrently with the delivery performance. Classification and assessment of balance-sheet items Assets and liabilities that are due within one year, and entries related to business cycle reclassified as current assets and liabilities. Other entries are classified as fixed assets and/or long-term creditors. Current assets are valued at the lowest of acquisition cost and fair value. Current liabilities are recognized at nominal value. Fixed assets are valued at the cost of acquisition, in the case of non-incidentual reduction in value the assets will be written down to the fair value amount. Long-term liabilities are recognized at nominal value. Trade and other receivables Trade receivables and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful debts. Provisions for doubtful debts are calculated based on individual assessments. In addition, for the reminder of accounts receivables outstanding balances, a general provision is carried out based on expected loss. Fixed assets Fixed assets are capitalized and depreciated over the estimated useful economic life over three years and had a cost price that exceeds NOK 15 000. Direct maintenance costs are expensed as incurred, whereas improvements and upgrading are assigned to the acquisition cost and depreciated along with the assets. 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 based on existing temporary differences between an accounting profit and a taxable profit, together with tax deductible deficits at the end of the accounting year. Temporary differences, both positive and negative, which reverse or may reverse within the same period are offset and presented net in the balance sheet. Foreign currency Monetary items are translated using the exchange rate at the balance sheet date. Monetary items in the income statement are translated using the exchange rate at transaction date. The company has not made any changes to the accounting policies from 2020 to 2021.

## Note

1

### Antall årsverk i regnskapsåret

7.92

## Note

2

### Spesifisering av resultatregnskapet

#### Lønnskostnader



<u>Lønn</u>	<u>Årets</u>	<u>Fjorårets</u>
	8798754.00	11477244.00
<u>Folketrygdavgift</u>	<u>Årets</u>	<u>Fjorårets</u>
	1366933.00	1652900.00
<u>Pensjonskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	111229.00	150474.00
<u>Sum lønnskostnader</u>	<u>Årets</u>	<u>Fjorårets</u>
	10276916.00	13280618.00

## Note

### Ekstraordinære inntekter og kostnader

<u>Sum</u>	<u>Beløp</u>
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<u>Balanseført verdi 31.12.</u>	<u>Varige driftsmidler</u>	<u>Immaterielle eiend.</u>
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## Konsernregnskap

### Morselskapet sitt navn

### Forretningskontor for morselskapet

### Begrunnelse for at datterselskap er utelatt fra konsolideringen

### Konsern, tilknyttet selskap m.v. - fordringer og gjeld

#### Fordringer

<u>Samlet beløp - tilknyttet selskap</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Pantstillelse</u>	<u>Beløp</u>
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## Note



5

## Fordringer

Fordringer som forfaller senere enn ett år etter regnskapsårets slutt  
1757427.00

## Mer om fordringer

<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
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## Note

7

## Gjeld

Gjeld som forfaller til betaling mer enn fem år etter regnskapsårets slutt

Gjeld sikret ved pant eller lignende sikkerhet i eiendeler

Balanseført verdi av de pantsatte eiendeler

Summen av garantiforpliktelser som ikke er regnskapsført

Garantiforpliktelser som er sikret ved pant

## Mer om gjeld

## Note

8

## Lån og sikkerhetsstillelse til medlemmer

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei

Opplysninger om:

Medlemmer av:

## Mer om lån og sikkerhetsstillelse

## Note

Noteopplysninger ut over minimumskravene for små foretak

Se eventuelle andre vedlegg.



## Noter 2021

### HIMA PAUL HILDEBRANDT GMBH

#### Accounting principles

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

#### Sales revenues

Services performed are recognized as income. The part of sales revenues related to future services is recognized as unearned profit from the sale and has subsequently been recognized as income concurrently with the delivery performance.

#### Classification and assessment of balance-sheet items

Assets and liabilities that are due within one year, and entries related to business cycle reclassified as current assets and liabilities. Other entries are classified as fixed assets and/or long-term creditors.

Current assets are valued at the lowest of acquisition cost and fair value. Current liabilities are recognized at nominal value.

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

#### Trade and other receivables

Trade receivables and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful debts. Provisions for doubtful debts are calculated based on individual assessments. In addition, for the remainder of accounts receivables outstanding balances, a general provision is carried out based on expected loss.

#### Fixed assets

Fixed assets are capitalized and depreciated over the estimated useful economic life over three years and had a cost price that exceeds NOK 15 000. Direct maintenance costs are expensed as incurred, whereas improvements and upgrading are assigned to the acquisition cost and depreciated along with the assets.

#### 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 based on existing temporary differences between an accounting profit and a taxable profit, together with tax deductible deficits at the end of the accounting year. Temporary differences, both positive and negative, which reverse or may reverse within the same period are offset and presented net in the balance sheet.

#### Foreign currency

Monetary items are translated using the exchange rate at the balance sheet date.  
Monetary items in the income statement are translated using the exchange rate at transaction date.

The company has not made any changes to the accounting policies from 2020 to 2021.



## Note 1 - Average number of Full-time equivalents

Average number of full-time equivalents 7,92.

## Note 2 - Payroll costs etc

	2021	2020
Wages	8 798 754	11 477 244
Social contribution	1 366 933	1 652 900
Pension costs	111 229	150 474
<b>Sum</b>	<b>10 276 916</b>	<b>13 280 618</b>

## Note 3 - Mandatory pension scheme

The company is required to have mandatory pension scheme according to the statutory law regarding the mandatory pension scheme. The company has established a pension scheme that meets these requirements.

## Note 4 - Performance remuneration to senior executives

No performance remuneration has been paid to senior executives during 2021.

## Note 5 - Long-term group receivables

Receivables due > 1 year	2021	2020
Hima Paul Hildebrandt GmbH	1 757 427	1 894 443

## Note 6 - Accounts receivables

Accounts receivable are valued at face value, written down with expected losses on receivables. No account receivables have been recognized as losses during 2021.

	2021	2020
Receivables face value	3 300 152	5 929 973
Provision to cover uncertain claims	0	0
<b>Net receivables</b>	<b>3 300 152</b>	<b>5 929 973</b>

## Note 7 - Long term debt

	2021	2020
Hima Paul Hildebrandt GmbH	0	0

There are no long term dept

## Note 8 - Loans and collateral to senior executives and shareholders, etc.

The company has not provided loans or collateral to members of the board or senior executives, etc.



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Enterprise 935 174 627 MVA

To the Owners of Hima Paul Hildebrandt Gmbh NUF

## Independent Auditor's Report

### Opinion

We have audited the financial statements of Hima Paul Hildebrandt Gmbh NUF (the Company), which comprise the balance sheet as at 31 December 2021, 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 statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2021, 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 laws and regulations and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of the Board of Directors for the Financial Statements

The Board of Directors (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. The financial statements use 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 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 scepticism throughout the audit. We also:

#### Offices in:

KPMG AS, a Norwegian limited liability company and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.

Statsautoriserte revisorer - medlemmer av Den norske Revisorforening

Oslo	Elverum	Mo i Rana	Stord
Alta	Finnsnes	Molde	Straume
Arendal	Hamar	Skien	Tromsø
Bergen	Haugesund	Sandefjord	Trondheim
Bodo	Knarvik	Sandnessjøen	Tynset
Drammen	Kristiansand	Stavanger	Ålesund

Penneo Dokumentnrøkke: U4WB7-SATMD-5QQA5-YMA22-G4CLY-LE6K4



Independent Auditor's Report - Hima Paul Hildebrandt GmbH NUF

- 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 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, 12 September 2022  
KPMG AS

Mona Kristin Lien  
*State Authorised Public Accountant*  
(This document is signed electronically)

Penneo Dokumentnøkkel: U4WB7-SA7MD-5QQA5-YMA22-G4CLY-LE6K4



# PENNEO

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"Med min signatur bekrefter jeg alle datoer og innholdet i dette dokument."

## Mona Kristin Lien

Statsautorisert revisor

På vegne av: KPMG AS

Serienummer: 9578-5997-4-238449

IP: 80.232.xxx.xxx

2022-09-12 11:39:10 UTC



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**Annual Report for 2021**

**HIMA PAUL HILDEBRANDT GMBH  
0250 OSLO**

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**Income statement 2021**  
**HIMA PAUL HILDEBRANDT GMBH**

	Note	2021	2020
Revenue		34 403 202	33 303 220
<b>Total operating income</b>		<b>34 403 202</b>	<b>33 303 220</b>
Staff costs	1, 2, 3, 4	(10 276 916)	(13 280 618)
Other operating expenses		(23 140 998)	(18 417 872)
<b>Sum operating expenses</b>		<b>(33 417 915)</b>	<b>(31 698 490)</b>
<b>Result of operations</b>		<b>985 288</b>	<b>1 604 730</b>
Other interest income		0	77
Other financial income		500 813	396 704
<b>Total financial income</b>		<b>500 813</b>	<b>396 781</b>
Other interest charge		(5 486)	(7 280)
Other financial expense		(897 842)	(329 070)
<b>Total financial expenses</b>		<b>(903 328)</b>	<b>(336 350)</b>
<b>Net financial items</b>		<b>(402 515)</b>	<b>60 431</b>
<b>Operating result before tax</b>		<b>582 772</b>	<b>1 665 161</b>
Tax on ordinary result		(146 910)	(366 835)
<b>Operating result</b>		<b>435 862</b>	<b>1 298 326</b>
<b>Results of the year</b>		<b>435 862</b>	<b>1 298 326</b>
<b>Transfers</b>			
Transfers to/from other equity		435 862	1 298 326
<b>Total transfers and allocations</b>		<b>435 862</b>	<b>1 298 326</b>

Numbers presented in NOK.

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**Balance sheet, 31. December 2021**  
**HIMA PAUL HILDEBRANDT GMBH**

	Note	2021	2020
<b>ASSETS</b>			
<b>Fixed assets</b>			
<b>Financial fixed assets</b>			
Loans to group companies	5	1 757 427	1 894 443
<b>Total financial fixed assets</b>		<b>1 757 427</b>	<b>1 894 443</b>
<b>Total fixed assets</b>		<b>1 757 427</b>	<b>1 894 443</b>
<b>Current assets</b>			
<b>Receivables</b>			
Trade debtors	6	3 300 152	5 929 973
Other debtors		60 262	68 374
<b>Total receivables</b>		<b>3 360 414</b>	<b>5 998 347</b>
<b>Total current assets</b>		<b>3 360 414</b>	<b>5 998 347</b>
<b>Total assets</b>		<b>5 117 841</b>	<b>7 892 790</b>

Numbers presented in NOK.

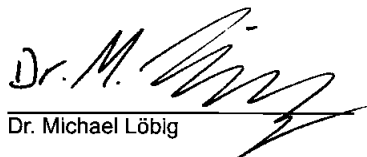
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**Balance sheet 31. December 2021**  
**HIMA PAUL HILDEBRANDT GMBH**

	Note	2021	2020
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
<b>Retained earnings</b>			
Other equity	7	3 350 147	2 914 284
<b>Total retained earnings</b>		<b>3 350 147</b>	<b>2 914 284</b>
<b>Total equity</b>		<b>3 350 147</b>	<b>2 914 284</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade creditors		186 439	225 994
Tax payable		146 910	258 268
Public duties payable		1 126 864	3 095 674
Other short-term liabilities		307 482	1 398 570
<b>Total current liabilities</b>		<b>1 767 695</b>	<b>4 978 506</b>
<b>Total liabilities</b>		<b>1 767 695</b>	<b>4 978 506</b>
<b>Total equity and liabilities</b>		<b>5 117 841</b>	<b>7 892 790</b>

Date: 05.09 2022

  
Dr. Michael Löbig



## **Noter 2021**

### **HIMA PAUL HILDEBRANDT GMBH**

#### **Accounting principles**

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

#### **Sales revenues**

Services performed are recognized as income. The part of sales revenues related to future services is recognized as unearned profit from the sale and has subsequently been recognized as income concurrently with the delivery performance.

#### **Classification and assessment of balance-sheet items**

Assets and liabilities that are due within one year, and entries related to business cycle reclassified as current assets and liabilities. Other entries are classified as fixed assets and/or long-term creditors.

Current assets are valued at the lowest of acquisition cost and fair value. Current liabilities are recognized at nominal value.

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

#### **Trade and other receivables**

Trade receivables and other current receivables are recorded in the balance sheet at nominal value less provisions for doubtful debts. Provisions for doubtful debts are calculated based on individual assessments. In addition, for the remainder of accounts receivables outstanding balances, a general provision is carried out based on expected loss.

#### **Fixed assets**

Fixed assets are capitalized and depreciated over the estimated useful economic life over three years and had a cost price that exceeds NOK 15 000. Direct maintenance costs are expensed as incurred, whereas improvements and upgrading are assigned to the acquisition cost and depreciated along with the assets.

#### **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 based on existing temporary differences between an accounting profit and a taxable profit, together with tax deductible deficits at the end of the accounting year. Temporary differences, both positive and negative, which reverse or may reverse within the same period are offset and presented net in the balance sheet.

#### **Foreign currency**

Monetary items are translated using the exchange rate at the balance sheet date.  
Monetary items in the income statement are translated using the exchange rate at transaction date.

The company has not made any changes to the accounting policies from 2020 to 2021.



## Note 1 - Average number of Full-time equivalents

Average number of full-time equivalents 7,92.

## Note 2 - Payroll costs etc

	2021	2020
Wages	8 798 754	11 477 244
Social contribution	1 366 933	1 652 900
Pension costs	111 229	150 474
<b>Sum</b>	<b>10 276 916</b>	<b>13 280 618</b>

## Note 3 - Mandatory pension scheme

The company is required to have mandatory pension scheme according to the statutory law regarding the mandatory pension scheme. The company has established a pension scheme that meets these requirements.

## Note 4 - Performance remuneration to senior executives

No performance remuneration has been paid to senior executives during 2021.

## Note 5 - Long-term group receivables

Receivables due > 1 year	2021	2020
Hima Paul Hildebrandt GmbH	1 757 427	1 894 443

## Note 6 - Accounts receivables

Accounts receivable are valued at face value, written down with expected losses on receivables. No account receivables have been recognized as losses during 2021.

	2021	2020
Receivables face value	3 300 152	5 929 973
Provision to cover uncertain claims	0	0
<b>Net receivables</b>	<b>3 300 152</b>	<b>5 929 973</b>

## Note 7 - Long term debt

	2021	2020
Hima Paul Hildebrandt GmbH	0	0

There are no long term debt

## Note 8 - Loans and collateral to senior executives and shareholders, etc.

The company has not provided loans or collateral to members of the board or senior executives, etc.



Skatteetaten

Vår dato 04.06.2020	Din/Deres dato 05.05.2020	Saksbehandler Vibeke Horne
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 32212250
Org.nr 974761076	Vår referanse 2020/5459810	Postadresse Postboks 9200 Grønland 0134 OSLO

HIMA PAUL HILDEBRANDT GMBH  
c/o Intertrust (Norway) AS Postboks 2051 Vik  
0125 OSLO

Att. Hans Jørgen Jensen

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Hima Paul Hildebrandt GmbH, org.nr. 874 237 132

Vi viser til deres brev av 5. mai 2020 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Hima Paul Hildebrandt GmbH.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Hima Paul Hildebrandt GmbH 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

Hima Paul Hildebrandt GmbH er et norskregistrert utenlandsk foretak. Selskapet er en del av den tyske Himagruppen. Selskapet driver virksomhet knyttet til industridesign, produktdesign og annen teknisk designvirksomhet innen oljebransjen. Selskapet har profesjonelle kunder. Engelsk er selskapets arbeidsspråk og all kommunikasjon foregår på engelsk.

### Skattekontorets vurdering

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

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

"Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i



samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet er i et internasjonal konsern. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Vibeke Horne  
rådgiver  
Brukerdialog, brukerkontakt  
Skatteetaten

*Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.*