



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 918 612 572  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: SILVER EQUIPMENT AS  
Forretningsadresse: Skansekaia 4B  
6002 ÅLESUND

### Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

### 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: Roger Halsebakk  
Dato for fastsettelse av årsregnskapet: 31.08.2021

### 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, 05.08.2022



### Resultatregnskap

Beløp i: NOK	Note	2020	2019
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Other operating income	6	8 878 423	5 890 000
<b>Sum inntekter</b>		<b>8 878 423</b>	<b>5 890 000</b>
<b>Kostnader</b>			
Personnel expenses	7		
Depreciation	1	6 566 317	4 569 577
Nedskrivning av varige driftsmidler og immaterielle eiendeler	1		
Other operating expenses	6, 7	407 063	298 649
<b>Sum kostnader</b>		<b>6 973 380</b>	<b>4 868 226</b>
<b>Driftsresultat</b>		<b>1 905 043</b>	<b>1 021 774</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		5 758	14 851
<b>Sum finansinntekter</b>		<b>5 758</b>	<b>14 851</b>
Annen rentekostnad		1 351 460	672 591
<b>Sum finanskostnader</b>		<b>1 351 460</b>	<b>672 591</b>
<b>Netto finans</b>		<b>-1 345 702</b>	<b>-657 740</b>
<b>Ordinært resultat før skattekostnad</b>		<b>559 341</b>	<b>364 035</b>
Tax on ordinary result	5	123 055	80 088
<b>Ordinært resultat etter skattekostnad</b>		<b>436 286</b>	<b>283 947</b>
<b>Årsresultat</b>		<b>436 286</b>	<b>283 947</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>436 286</b>	<b>283 947</b>
<b>Totalresultat</b>		<b>436 286</b>	<b>283 947</b>



### Balanse

Beløp i: NOK	Note	2020	2019
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Research and development	1		
Concessions, patents, licences, trademarks, and similar rights	1		
Goodwill	1		
<b>Varige driftsmidler</b>			
Machinery and equipment	1	35 006 607	11 072 499
<b>Sum varige driftsmidler</b>		<b>35 006 607</b>	<b>11 072 499</b>
Other long-term receivables	2		
<b>Sum anleggsmidler</b>		<b>35 006 607</b>	<b>11 072 499</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Other current receivables		1 577 333	728 075
Konsernfordringer	6	417 765	839 032
<b>Sum fordringer</b>		<b>1 995 098</b>	<b>1 567 107</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		1 136 082	2 748 789
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>1 136 082</b>	<b>2 748 789</b>
<b>Sum omløpsmidler</b>		<b>3 131 180</b>	<b>4 315 897</b>
<b>SUM EIENDELER</b>		<b>38 137 787</b>	<b>15 388 396</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	3, 4	30 000	30 000



### Balanse

Beløp i: NOK	Note	2020	2019
<b>Sum innskutt egenkapital</b>		<b>30 000</b>	<b>30 000</b>
<b>Opptjent egenkapital</b>			
Other equity	3	357 560	-1
<b>Sum opptjent egenkapital</b>		<b>357 560</b>	<b>-1</b>
<b>Sum egenkapital</b>		<b>387 560</b>	<b>30 000</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	5	100 850	
<b>Sum avsetninger for forpliktelser</b>		<b>100 850</b>	
<b>Annen langsiktig gjeld</b>			
Gjeld til kredittinstitusjoner	2	32 547 856	11 072 499
Other long term liabilities	2		
<b>Sum annen langsiktig gjeld</b>		<b>32 547 856</b>	<b>11 072 499</b>
<b>Sum langsiktig gjeld</b>		<b>32 648 706</b>	<b>11 072 499</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		1 048 893	1 078 460
Tax payable	5		
Kortsiktig konserngjeld	6	4 052 628	3 182 902
Other current liabilities			24 535
<b>Sum kortsiktig gjeld</b>		<b>5 101 521</b>	<b>4 285 897</b>
<b>Sum gjeld</b>		<b>37 750 227</b>	<b>15 358 396</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>38 137 787</b>	<b>15 388 396</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 849350

#### Enheten

Organisasjonsnummer: 918 612 572  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: SILVER EQUIPMENT AS  
Forretningsadresse: Skansekaia 4B  
6002 ÅLESUND

#### Regnskapsår

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#### Konsern

Morselskap i konsern: Nei

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

#### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Roger Halsebakk  
Dato for fastsettelse av årsregnskapet: 31.08.2021

#### Grunnlag for avgivelse

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

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Brønnøysundregistrene, 23.10.2021



Organisasjonsnr: 918 612 572  
SILVER EQUIPMENT AS

## RESULTATREGNSKAP

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Other operating income	6	8 878 423	5 890 000
<b>Sum inntekter</b>		<b>8 878 423</b>	<b>5 890 000</b>
<b>Kostnader</b>			
Personnel expenses	7		
Depreciation	1	6 566 317	4 569 577
Nedskrivning av varige driftsmidler og immaterielle eiendeler	1		
Other operating expenses	6, 7	407 063	298 649
<b>Sum kostnader</b>		<b>6 973 380</b>	<b>4 868 226</b>
<b>Driftsresultat</b>		<b>1 905 043</b>	<b>1 021 774</b>
<b>Finansinntekter og finanskostnader</b>			
Annen renteinntekt		5 758	14 851
<b>Sum finansinntekter</b>		<b>5 758</b>	<b>14 851</b>
Annen rentekostnad		1 351 460	672 591
<b>Sum finanskostnader</b>		<b>1 351 460</b>	<b>672 591</b>
<b>Netto finans</b>		<b>-1 345 702</b>	<b>-657 740</b>
<b>Ordinært resultat før skattekostnad</b>			
Tax on ordinary result	5	123 055	80 088
<b>Ordinært resultat etter skattekostnad</b>		<b>436 286</b>	<b>283 947</b>
<b>Årsresultat</b>		<b>436 286</b>	<b>283 947</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>436 286</b>	<b>283 947</b>
<b>Totalresultat</b>		<b>436 286</b>	<b>283 947</b>



Organisasjonsnr: 918 612 572  
SILVER EQUIPMENT AS

## BALANSE

Beløp i: NOK	Note	2020	2019
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Research and development	1		
Concessions, patents, licences, trademarks, and similar rights	1		
Goodwill	1		
<b>Varige driftsmidler</b>			
Machinery and equipment	1	35 006 607	11 072 499
<b>Sum varige driftsmidler</b>		<b>35 006 607</b>	<b>11 072 499</b>
Other long-term receivables	2		
<b>Sum anleggsmidler</b>		<b>35 006 607</b>	<b>11 072 499</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Other current receivables		1 577 333	728 075
Konsernfordringer	6	417 765	839 032
<b>Sum fordringer</b>		<b>1 995 098</b>	<b>1 567 107</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents		1 136 082	2 748 789
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>1 136 082</b>	<b>2 748 789</b>
<b>Sum omløpsmidler</b>		<b>3 131 180</b>	<b>4 315 897</b>
<b>SUM EIENDELER</b>		<b>38 137 787</b>	<b>15 388 396</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	3, 4	30 000	30 000
<b>Sum innskutt egenkapital</b>		<b>30 000</b>	<b>30 000</b>
<b>Opptjent egenkapital</b>			
Other equity	3	357 560	-1
<b>Sum opptjent egenkapital</b>		<b>357 560</b>	<b>-1</b>
<b>Sum egenkapital</b>		<b>387 560</b>	<b>30 000</b>



<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	5	100 850	
<b>Sum avsetninger for forpliktelses</b>		<b>100 850</b>	
<b>Annen langsiktig gjeld</b>			
Gjeld til			
kredittinstitusjoner	2	32 547 856	11 072 499
Other long term liabilities	2		
<b>Sum annen langsiktig gjeld</b>		<b>32 547 856</b>	<b>11 072 499</b>
<b>Sum langsiktig gjeld</b>		<b>32 648 706</b>	<b>11 072 499</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld		1 048 893	1 078 460
Tax payable	5		
Kortsiktig konserngjeld	6	4 052 628	3 182 902
Other current liabilities			24 535
<b>Sum kortsiktig gjeld</b>		<b>5 101 521</b>	<b>4 285 897</b>
<b>Sum gjeld</b>		<b>37 750 227</b>	<b>15 358 396</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>38 137 787</b>	<b>15 388 396</b>



Organisasjonsnr: 918 612 572  
SILVER EQUIPMENT AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:  
0.00



**Silver Equipment AS**  
Org.nr. 918 612 572

**Financial Statements 2020**



## Income statement Silver Equipment AS

Operating income and operating expenses	Note	2020	2019
Other operating income	6	8 878 423	5 890 000
<b>Total operating income</b>		<b>8 878 423</b>	<b>5 890 000</b>
Depreciation	1	6 566 317	4 569 577
Other operating expenses	6, 7	407 063	298 649
<b>Total operating expenses</b>		<b>6 973 380</b>	<b>4 868 226</b>
<b>Operating profit</b>		<b>1 905 043</b>	<b>1 021 774</b>
<b>Financial income and expenses</b>			
Interest income		5 758	14 851
Interest expenses		1 351 460	672 591
<b>Net financial items</b>		<b>-1 345 702</b>	<b>-657 740</b>
<b>Operating result before tax</b>		<b>559 341</b>	<b>364 035</b>
Tax on ordinary result	5	123 055	80 088
<b>Ordinary result after tax</b>		<b>436 286</b>	<b>283 947</b>
<b>Annual result</b>		<b>436 286</b>	<b>283 947</b>



## Balance sheet Silver Equipment AS

Assets	Note	2020	2019
<b>Fixed assets</b>			
<b>Tangible assets</b>			
Machinery and equipment	1	35 006 607	11 072 499
<b>Total tangible assets</b>		<b>35 006 607</b>	<b>11 072 499</b>
<b>Total fixed assets</b>		<b>35 006 607</b>	<b>11 072 499</b>
<b>Current assets</b>			
<b>Debtors</b>			
Other current receivables		1 577 333	728 075
Receivables from group companies	6	417 765	839 032
<b>Total receivables</b>		<b>1 995 098</b>	<b>1 567 107</b>
Cash and cash equivalents		1 136 082	2 748 789
<b>Total current assets</b>		<b>3 131 180</b>	<b>4 315 897</b>
<b>Total assets</b>		<b>38 137 787</b>	<b>15 388 396</b>



## Balance sheet Silver Equipment AS

Equity and liabilities	Note	2020	2019
<b>Equity</b>			
<b>Paid-up equity</b>			
Share capital	3, 4	30 000	30 000
<b>Total paid-up equity</b>		<b>30 000</b>	<b>30 000</b>
<b>Retained earnings</b>			
Other equity	3	357 560	-1
<b>Total retained earnings</b>		<b>357 560</b>	<b>-1</b>
<b>Total equity</b>		<b>387 560</b>	<b>30 000</b>
<b>Liabilities</b>			
Deferred tax	5	100 850	0
<b>Total provisions</b>		<b>100 850</b>	<b>0</b>
<b>Other non-current liabilities</b>			
Liabilities to financial institutions	2	32 547 856	11 072 499
<b>Total non-current liabilities</b>		<b>32 547 856</b>	<b>11 072 499</b>
<b>Current liabilities</b>			
Accounts payable		1 048 893	1 078 460
Liabilities to group companies	6	4 052 628	3 182 902
Other current liabilities		0	24 535
<b>Total current liabilities</b>		<b>5 101 521</b>	<b>4 285 897</b>
<b>Total liabilities</b>		<b>37 750 227</b>	<b>15 358 396</b>
<b>Total equity and liabilities</b>		<b>38 137 787</b>	<b>15 388 396</b>

Ålesund, 22.07.2021  
The board of Silver Equipment AS

Anders Hvide  
chairman of the board

Roger Halsebakk  
member of the board/General Manager

Tove Slyngstad  
member of the board



## Notes to the accounts

### Accounting principles

The annual accounts have been prepared in conformity with the Norwegian Accounting Act and NRS 8 - Good accounting practices for small companies.

#### Operating income

Rental income and other operating income are recognized as income according to the earned income principle, which will normally be at the time of delivery.

#### Use of estimates

In the preparation of the annual accounts estimates and assumptions have been made that have affected the profit and loss account and the valuation of assets and liabilities, and uncertain assets and liabilities on the balance sheet date in accordance with generally accepted accounting practice. Areas which to a large extent contain such subjective evaluations, a high degree of complexity, or areas where the assumptions and estimates are material for the annual accounts, are described in the notes.

#### Tax

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22% on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net.

#### 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 instalment on long term liabilities and long term receivables are, however, not classified as short term liabilities and current assets.

#### Property, plant and equipment

Property, plant and equipment are capitalized and depreciated on a straight-line basis over the expected useful lives if they have an estimated useful life of more than 3 years and have a cost price exceeding NOK 15,000. Maintenance of fixed assets is expensed on an ongoing basis. Improvements are added to the fixed asset's cost price and depreciated in line with the fixed asset. The difference between maintenance and improvement is calculated in relation to the condition of the fixed asset at the time of purchase.

#### Leasing

A difference is made between financial and operational leasing. Plant and equipment financed through financial leasing is accounted for under Property, plant and equipment. The counter entry is made under long-term debt. The lease payment is divided between the interest cost and instalments on the debt.

Operational leasing is expensed as an operating cost based on the invoiced lease rent.

#### Liabilities

Liabilities, with the exception of certain liability provisions, are recognised in the balance sheet at nominal amount.



## Notes to the accounts

### Receivables

Accounts receivable are entered in the balance sheet after deductions for provisions for expected losses. Provisions for losses have been made on the basis of an individual assessment of the receivables and an additional provision to cover other foreseeable losses. Significant financial problems with the customer, the probability that the customer will go bankrupt or undergo financial restructuring and deferrals and deficiencies in payments are considered as indicators that trade receivables must be written down.

Other receivables, both current receivables and capital receivables, are entered at the lower of nominal and fair value. Fair value is the present value of expected future payments. However, no discounting is made when the effect of discounting is insignificant for the accounts. Provisions for losses are assessed in the same way as for trade receivables.



## Notes to the accounts

### Note 1 Fixed assets

	Equipment (owned)	Equipment (leased)	Total plant and equipment
Acquisition cost 01.01.2020	0	23 194 000	23 194 000
Addition of plant and equipment purchased	2 500 425	28 000 000	30 500 425
Disposal of plant and equipment sold	0	0	0
<b>Acquisition cost 31.12.2020</b>	<b>2 500 425</b>	<b>51 194 000</b>	<b>53 694 425</b>
Accumulated depreciation 31.12.2020	41 673	18 646 145	18 687 818
<b>Book value as at 31.12.2020</b>	<b>2 458 752</b>	<b>32 547 855</b>	<b>35 006 607</b>
Depreciation for the year	41 673	6 524 644	6 566 317
Depreciation period	5 years	5 years	
Depreciation plan	Straight-line	Straight-line	

The associated obligation for finance leases is NOK 32 547 856.

### Note 2 Receivables and liabilities

As of 31 December 2020, the company has no receivables or liabilities maturing later than 5 years.

### Note 3 Equity capital

	Share capital	Other equity capital	Total equity capital
As at 01.01.2020	30 000	0	30 000
Profit for the year	0	436 286	436 286
Group contributions made	0	-78 725	-78 725
<b>As at 31.12.2020</b>	<b>30 000</b>	<b>357 560</b>	<b>387 560</b>



## Notes to the accounts

### Note 4 Share capital and shareholder information

The parent company in the group, Asterix Topco 1 AS, is located at Skansekaia 4B, 6002 Ålesund. The consolidated financial statements, which include Silver Equipment AS, can be obtained from there.

The share capital of NOK 30 000 consists of 30 000 shares with nominal value of NOK 1 each.

Shareholders:	Shares	Interest
Silver Holdings AS	30 000	100%
<b>Total</b>	<b>30 000</b>	<b>100%</b>

### Note 5 Tax

This year's tax expense	2020	2019
Entered tax on ordinary profit/loss:		
Payable tax	22 205	80 088
Changes in deferred tax	100 850	0
<b>Tax expense on ordinary profit/loss</b>	<b>123 055</b>	<b>80 088</b>

Taxable income:		
Ordinary profit/loss before tax	559 341	364 035
Permanent differences	0	0
Changes temporary differences	-458 411	0
Provided Group contribution	-100 930	-364 035
<b>Taxable income</b>	<b>0</b>	<b>0</b>

Payable tax in the balance:		
Payable tax on this year's result	22 205	80 088
Payable tax on provided Group contribution	-22 205	-80 088
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>

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

	2020	2019	Difference
Tangible fixed assets	458 411	0	-458 411
<b>Total</b>	<b>458 411</b>	<b>0</b>	<b>-458 411</b>
<b>Basis for calculation of deferred tax</b>	<b>458 411</b>	<b>0</b>	<b>-458 411</b>
<b>Deferred tax (22 %)</b>	<b>100 850</b>	<b>0</b>	<b>-100 850</b>



## Notes to the accounts

### Note 6 Inter-company balances and transactions

	Non-current receivables		Current receivables	
	2020	2019	2020	2019
Companies in the same group	0	0	417 765	839 032
<b>Total</b>	<b>0</b>	<b>0</b>	<b>417 765</b>	<b>839 032</b>

	Non-current liabilities		Current liabilities	
	2020	2019	2020	2019
Companies in the same group	0	0	4 052 628	3 182 902
<b>Total</b>	<b>0</b>	<b>0</b>	<b>4 052 628</b>	<b>3 182 902</b>

Outstanding amounts between group companies are interest regulated.

The company is included in the group's group account agreement. Accounts included in the group's group account agreement are presented as receivables / liabilities to the company in the group that has the main account in the group account agreement.

Inter-company transactions :	2020
Sales revenue - Rental of fixed assets	8 878 423
Purchase of services - Management fee	351 153

### Note 7 Payroll expenses, number of employees, remunerations, loans to employees etc.

The Company does not have any employees and there are no remuneration to the members of the Board of Directors.

#### Auditor

Expensed audit fee	2020
Statutory audit	44 104
Other services	10 500
<b>Sum</b>	<b>54 604</b>

### Note 8 Covid-19

2020 was characterised by the Covid-19 outbreak. The company's operations have not been materially impacted by the pandemic. The Board continues to monitor the situation closely to review all possible risk mitigation actions.



Skatteetaten

Vår dato  
02.07.2020

Din/Deres dato  
03.06.2020

Saksbehandler  
Vibeke Horne

800 80 000  
Skatteetaten.no

Din/Deres referanse  
AR376320661

Telefon  
32212250

Org.nr  
974761076

Vår referanse  
2020/5543160

Postadresse  
Postboks 9200 Grønland  
0134 OSLO

SØLVTRANS AS  
Postboks 4414 Ålesund sentrum  
6044 ÅLESUND

Att. Marius Brandal Hansen

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 3. juni 2020 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

<b>Silver Equipment AS</b>	<b>org.nr. 918 612 572</b>
<b>Wellboat Holding AS</b>	<b>org.nr. 919 412 070</b>
<b>Sølvtrans AS</b>	<b>org.nr. 961 360 560</b>
<b>Sølvtrans Rederi AS</b>	<b>org.nr. 992 797 339</b>
<b>Sølvtrans Management AS</b>	<b>org.nr. 986 221 719</b>
<b>Sølvtrans Wellboat AS</b>	<b>org.nr. 919 412 143</b>
<b>Sølvtrans Wellboat Operation AS</b>	<b>org.nr. 920 771 688</b>

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskaper 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

Selskapenes største eier er et internasjonalt private equity selskap. Selskapene driver virksomhet knyttet til brønnbåttjenester og transport av levende fisk. Engelsk er selskapenes arbeidsspråk. Selskapene har bedriftskunder og 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 vekt på at selskapene har en internasjonal eier. Videre er det vektlagt at selskapene 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.*



To the General Meeting of Silver Equipment AS

## *Independent Auditor's Report*

### *Report on the Audit of the Financial Statements*

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#### *Opinion*

We have audited the financial statements of Silver Equipment AS, which 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.

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#### *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.

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#### *Responsibilities of the Board of Directors and the Managing Director for the Financial Statements*

The Board of Directors and the Managing Director (management) are 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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*PricewaterhouseCoopers AS, Langelandsvegen 35, NO-6010 Ålesund  
T: 02316, org. no.: 987 009 713 VAT, www.pwc.no  
State authorised public accountants, members of The Norwegian Institute of Public Accountants, and  
authorised accounting firm*



Independent Auditor's Report - Silver Equipment AS



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*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.

For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to <https://revisorforeningen.no/revisjonsberetninger>

*Report on Other Legal and Regulatory Requirements*

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*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.

Ålesund, 22 July 2021  
**PricewaterhouseCoopers AS**

Nils Robert Stokke  
State Authorised Public Accountant

(This document is signed electronically)

(2)



 Securely signed with Brevio

Revisjonsberetning

**Signers:**

<b>Name</b>	<b>Method</b>	<b>Date</b>
Stokke, Nils Robert	BANKID	2021-07-22 22:46

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