



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2018 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 919 871 245  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: SONANS HOLDCO AS  
Forretningsadresse: Sandakerveien 116  
0484 OSLO

### Regnskapsår

Årsregnskapets periode: 27.10.2017 - 31.12.2018

### Konsern

Morselskap i konsern: Ja  
Konsernregnskap lagt ved: Nei

### Regnskapsregler

Regler for små foretak benyttet: Nei  
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Regnskapslovens alminnelige regler

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Britt Einersen  
Dato for fastsettelse av årsregnskapet: 30.04.2019

### Grunnlag for avgivelse

År 2018: Årsregnskapet er elektronisk innlevert  
År 2017: Tall er hentet fra elektronisk innlevert årsregnskap fra 2018

*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, 31.08.2020



## Resultatregnskap

Beløp i: NOK	Note	2018	2017
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Lønnskostnad	3		
Annen driftskostnad	3	36 875	
<b>Sum kostnader</b>		<b>36 875</b>	
<b>Driftsresultat</b>		<b>-36 875</b>	
<b>Finansinntekter og finanskostnader</b>			
Inntekt på investering i datterselskap og tilknyttet selskap		14	
<b>Sum finansinntekter</b>		<b>14</b>	
Annen finanskostnad		103	
<b>Sum finanskostnader</b>		<b>103</b>	
<b>Netto finans</b>		<b>-89</b>	
<b>Ordinært resultat før skattekostnad</b>		<b>-36 964</b>	<b>0</b>
Skattekostnad på ordinært resultat	4	-12 547	
<b>Ordinært resultat etter skattekostnad</b>		<b>-24 417</b>	<b>0</b>
<b>Årsresultat</b>	1	<b>-24 417</b>	<b>0</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>-24 417</b>	
<b>Overføringer og disponeringer</b>			
Udekket tap		-24 417	
<b>Sum overføringer og disponeringer</b>		<b>-24 417</b>	



## Balanse

Beløp i: NOK	Note	2018	2017
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Utsatt skattefordel	4	12 547	
<b>Sum immaterielle eiendeler</b>		<b>12 547</b>	
<b>Finansielle anleggsmidler</b>			
Investering i datterselskap	6	253 108 343	
Investering i annet foretak i samme konsern	6		
Lån til foretak i samme konsern	2		
<b>Sum finansielle anleggsmidler</b>		<b>253 108 343</b>	
<b>Sum anleggsmidler</b>		<b>253 120 890</b>	<b>0</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
Kundefordringer	2		
<b>Investeringer</b>			
Aksjer og andeler i foretak i samme konsern	6		
<b>Bankinnskudd, kontanter og lignende</b>			
Bankinnskudd, kontanter og lignende		3 966	
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>3 966</b>	
<b>Sum omløpsmidler</b>		<b>3 966</b>	<b>0</b>
<b>SUM EIENDELER</b>		<b>253 124 856</b>	<b>0</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Selskapskapital	1, 5	50 000	
Overkurs	1	253 098 273	



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2018</b>	<b>2017</b>
Annen innskutt egenkapital	1		
<b>Sum innskutt egenkapital</b>		<b>253 148 273</b>	
<b>Opptjent egenkapital</b>			
Fond	1		
Annen egenkapital	1		
Udekket tap	1	24 417	
<b>Sum opptjent egenkapital</b>		<b>-24 417</b>	
<b>Sum egenkapital</b>		<b>253 123 856</b>	<b>0</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
Utsatt skatt	4		
<b>Annen langsiktig gjeld</b>			
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	2		
Betalbar skatt	4		
Kortsiktig konserngjeld	2	1 000	
Annen kortsiktig gjeld	2		
<b>Sum kortsiktig gjeld</b>		<b>1 000</b>	
<b>Sum gjeld</b>		<b>1 000</b>	<b>0</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>253 124 856</b>	<b>0</b>



# **ANNUAL REPORT 2018**

**Sonans Holdco AS**



To the General Meeting of Sonans Holdco 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 Sonans Holdco AS. The financial statements comprise the balance sheet as at 31 December 2018, the income statement and cash flow 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 2018, and its financial performance and its cash flows 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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#### *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.

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PricewaterhouseCoopers AS,  
T: , org. no.: 987 009 713 MVA, www.pwc.no  
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



Auditors Report - Sonans Holdco AS

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*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 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. 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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*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/revisionsberetninger>

***Report on Other Legal and Regulatory Requirements***

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*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, the going concern assumption and the proposed allocation of the result is consistent with the financial statements and complies with the law and regulations.

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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.

(2)



Auditors Report - Sonans Holdco AS



Trondheim, 30 April 2019  
**PricewaterhouseCoopers AS**

Ronny Lysmen  
State Authorised Public Accountant



## Directors` Report 2018

### Sonans Holdco AS

#### NATURE OF THE BUSINESS

The Sonans Group is a leading player in education and labour market measures in Norway through several subsidiaries. Sonans Holdco AS is a holding company, owned 100% by Sonans Holding AS, which is the ultimate holding company of Sonans Group.

The company's activity is investment in shares, and by end of 2018 it owns 100% of the shares in Sonans Midco AS.

The company has business address in Nydalen, Oslo.

#### RESULT, INVESTMENT, FINANCING AND LIQUIDITY

The company had no revenue in 2018, and the profit before tax was - 36.964,-.

The company's assets consist of shares in Sonans Midco AS and cash. Self-ability to finance its investment in the company is good.

Short term liabilities as of 31.12.2018 amount to 1.000,-. Financial position in the group is satisfactory, and the group has ability to pay short term debt at due date.

Total capital at the end of the year for the company is MNOK 253,1. The equity ratio as of 31.12.2018 is 99,99%.

#### GOING CONCERN

The annual financial statements are prepared under the assumption of going concern. The assumption is based on forecasts for 2019 and the company's long term strategic forecast for the future years. The company is in a healthy economic and financial position.

#### FUTURE DEVELOPMENTS

The Board of Directors expects the market development in the Group's core business to be positive in 2019. The Group will start new centres in Sonans Privatgymnas AS and Sonans Karriere will have significant opportunities due to several major tenders coming out from NAV.

#### FINANCIAL RISK

The company has no long term loans 31.12.18. Financial risk is considered to be low.

Credit risk pr 31.12.18 amounted to 0,- MNOK for the company. The group's equity ratio 31.12.2018 is 99,99.



#### PERSONNEL AND EQUALITY

The company has no employee in 2018. The groups's board consists of 2 men.

#### ENVIRONMENTAL REPORTING

The company's activity does not have any negative environmental impact.

#### ANNUAL RESULT AND ALLOCATION

The Board recommends/proposes the following allocation of net profit for 2018 of NOK -24.417

Transferred to other equity:	-24.417
Total allocation:	-24.417

Oslo, 30th of April 2019

Ulf Patrik Johnson  
chairman of the board

Adam Frahm  
member of the board



## Income statement

### Sonans Holdco AS

Note 27/10/2017 - 31/12/2018

#### Operating income and operating expenses

Other operating expenses	3	36 875
<b>Total operating expenses</b>		<b>36 875</b>

<b>Operating profit</b>		<b>-36 875</b>
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#### Financial income and expenses

Income from other group companies		14
Other financial expenses		103
<b>Net financial items</b>		<b>-89</b>

<b>Operating result before tax</b>		<b>-36 964</b>
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Tax on ordinary result	4	-12 547
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<b>Ordinary result after tax</b>		<b>-24 417</b>
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<b>Annual net profit</b>	<b>1</b>	<b>-24 417</b>
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#### Brought forward

Loss brought forward		-24 417
<b>Net brought forward</b>		<b>-24 417</b>



**Balance sheet**  
**Sonans Holdco AS**

<b>Assets</b>	<b>Note</b>	<b>31/12/2018</b>
<b>Fixed assets</b>		
<b>Intangible assets</b>		
Deferred tax assets	4	12 547
<b>Total intangible assets</b>		<u>12 547</u>
<b>Financial fixed assets</b>		
Investments in subsidiaries	6	253 108 343
<b>Total financial fixed assets</b>		<u>253 108 343</u>
<b>Total fixed assets</b>		<u>253 120 890</u>
<b>Current assets</b>		
Cash and bank deposits		3 966
<b>Total current assets</b>		<u>3 966</u>
<b>Total assets</b>		<u>253 124 856</u>



## Balance sheet Sonans Holdco AS

Equity and liabilities	Note	31/12/2018
<b>Equity</b>		
<b>Paid-up equity</b>		
Share capital	1, 5	50 000
Share premium reserve	1	253 098 273
<b>Total paid-up equity</b>		<b>253 148 273</b>
<b>Retained earnings</b>		
Uncovered loss	1	-24 417
<b>Total retained earnings</b>		<b>-24 417</b>
<b>Total equity</b>		<b>253 123 856</b>
<b>Liabilities</b>		
<b>Current debt</b>		
Liabilities to group companies	2	1 000
<b>Total current debt</b>		<b>1 000</b>
<b>Total liabilities</b>		<b>1 000</b>
<b>Total equity and liabilities</b>		<b>253 124 856</b>

Oslo, 30.04.2019  
The board of Sonans Holdco AS

Ulf Patrik Johnson  
chairman of the board

Adam Frahm  
member of the board



## Accounting principles

The annual accounts have been prepared in conformity with the provisions of the Accounting Act and good accounting practice. The company was founded 27.10.2017. Therefore, the financial statements are prepared for the accounting period 27.10.2017 - 31.12.2018. The exemption in the Accounting Act § 3-7 are being followed and the parent company Sonans Holding AS has prepared consolidated accounts which includes Sonans Holdco AS for 2018.

### 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. The net deferred tax receivable is entered on the balance sheet to the extent that it is likely that it can be utilised.

### Classification and valuation of current assets

Current assets and short-term liabilities consist normally of items that fall due for payment within one year of the balance sheet date, as well as items related to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value. Short-term liabilities are entered on the balance sheet at the nominal amount at the time of the transaction.

### Subsidiaries and associated companies

Subsidiaries and associated companies are valued using the cost method in the company accounts. The investment is valued at acquisition cost for the shares unless a write-down has been necessary. A write-down to fair value is made when a fall in value is due to reasons that cannot be expected to be temporary and such write-down must be considered as necessary in accordance with good accounting practice. Write-downs are reversed when the basis for the write-down is no longer present.

Dividends, group contributions and other distributions from subsidiaries are posted to income in the same year as provided for in the distributor's accounts. To the extent that dividends/ group contributions exceed the share of profits earned after the date of acquisition, the excess amounts represents a repayment of invested capital, and distributions are deducted from the investment's value in the balance sheet of the parent company.

### Cash flow statement

The cash flow statement has been prepared using the indirect method. Cash and cash equivalents consist of cash, bank deposits and other short-term, liquid investments.



### Note 1 Equity capital

	Share capital	Share premium	Other equity capital	Total equity capital
Founding 27.10.2017	30 000	30 000	0	60 000
Preliminary expenses	0	-20 070	0	-20 070
Capital increase	20 000	253 088 343	0	253 108 343
Net profit	0	0	-24 417	-24 417
Dividend	0	0	0	0
<b>As at 31.12.2018</b>	<b>50 000</b>	<b>253 098 273</b>	<b>-24 417</b>	<b>253 123 856</b>

### Note 2 Inter-company items between companies in the same group etc.

	Other short-term liabilities 2018	Other long-term liabilities 2018
Companies in the same group	1 000	0
<b>Total</b>	<b>1 000</b>	<b>0</b>

### Note 3 Note Salary costs and benefits, remuneration to the chief executive, board and auditor

The company has no employees.

#### Pension liabilities

The company is not liable to maintain an occupational pension scheme under the Mandatory Occupational Pensions Act.

#### Auditor

Audit fees expensed for 2018 amount to 23 125 incl. VAT.

In addition there is a fee for other services of NOK 13 750 incl. VAT.

### Note 4 Tax

<b>This year's tax expense</b>	<b>2018</b>
Entered tax on ordinary profit/loss:	
Payable tax	0
Changes in deferred tax advantage	-12 547
<b>Tax expense on ordinary profit/loss</b>	<b>-12 547</b>
Taxable income:	
Ordinary profit/loss before tax	-36 964
<b>Taxable income</b>	<b>-36 964</b>
<b>Deferred tax assets (22 %)</b>	<b>12 547</b>



**Note 5 Total shares, shareholders etc**

	Number	Par value	Capitalised
<b>Share capital</b>			
Ordinary shares	1 000	50	-50 000

All shares carry the same rights in the company

		Shares	Interest
<b>Shareholders:</b>			
Sonans Holding AS	1 000	1 000	100 %
<b>Total</b>		<b>1 000</b>	<b>100 %</b>

**Note 6 Subsidiaries, associates, joint ventures**

	Municipality	Owner - Interest	Acquisition cost	Book value	Share of equity capital	Share of result
Sonans Midco AS	Norway, Trondheim	100 %	253 108 343	253 108 343	253 123 856	-24 417
<b>Total</b>		<b>100 %</b>	<b>253 108 343</b>	<b>253 108 343</b>	<b>253 123 856</b>	<b>-24 417</b>



## Cash flow statement

### Sonans Holdco AS

	Note	27/10/2017 - 31/12/2018
<b>Cash flows from operating activities</b>		
Profit/loss before tax		-36 964
<b>Net cash flows from operating activities</b>		<b>-36 964</b>
<b>Cash flows from investment activities</b>		
Payments to buy shares and participations in other companies		-231 935 896
<b>Net cash flows from investment activities</b>		<b>-231 935 896</b>
<b>Cash flows from financing activities</b>		
Proceeds from equity		231 975 826
Proceeds from the issuance of intercompany liabilities		1 000
<b>Net cash flows from financing activities</b>		<b>231 976 826</b>
Net change in cash and cash equivalents		3 966
<b>Cash and cash equivalents at the end of the period</b>		<b>3 966</b>



Skatteetaten

Vår dato 21.01.2019	Din/Deres dato 02.11.2018	Saksbehandler Henning Stokke
800 80 000 Skatteetaten.no	Din/Deres referanse Ronny Lysmen	Telefon 800 80 000
Org.nr 974761076	Vår referanse 2019/5227881	Postadresse Postboks 9200 Grønland 0134 OSLO

PRICEWATERHOUSECOOPERS AS  
Postboks 6365  
7492 TRONDHEIM

## Tillatelse til å utarbeide årsberetning og årsregnskap på engelsk språk

Vi viser til deres brev av 2. november 2018 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskap:

Org.nr. 919 871 237 — Sonans Holding AS  
Org.nr. 919 871 245 — Sonans Holdco AS  
Org.nr. 919 871 326 — Sonans Midco AS  
Org.nr. 919 871 253 — Sonans Bidco AS

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering selskapene nevnt ovenfor 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

Fra søknaden gjengis:

*Selskapsstrukturen for de aktuelle selskapene er som følger:*

- *EMK Capital LLP, morselskap*
- *Sonans Holding AS, heleid datter av EMK Capital LLP*
- *Sonans Holdco AS, heleid datter av Sonans Holding AS*
- *Sonans Midco AS, heleid datter av Sonans Holdco AS*
- *Sonans Bidco AS, heleid datter av Sonans Midco AS*

*Konsernet er et heleid av det engelske selskapet EMK Capital LLP, med hovedkontor London,*



*Storbritannia. De norske selskapene er igjen 100 % eier av Sonans Gruppen (heleid datter av Sonans Bidco AS) som er en ledende privat aktør innen utdanning og arbeidsmarkedstiltak i Norge. Selskapene i konsernet er pålagt av sin ultimate eier å utarbeide årsregnskap og årsberetning på engelsk.*

*Med bakgrunn i at den ultimate eier er fra UK og styret har engelsktalende styrerepresentanter er man avhengig av å motta regnskapsrapporter på engelsk for å forstå innholdet. Årsregnskapene til Sonans Holding AS skal konsolideres inn i konsernregnskapet til EMK Capital LLP og av hensyn til dette formålet er det behov for at regnskapene kan avlegges på engelsk. Sonans konsernet er finansiert gjennom lån fra Nordea. Nordea vurderes som en aktør som ikke er avhengig av å lese årsregnskap og årsrapporter på norsk.*

*På denne bakgrunn er det etter vår oppfatning ingen som blir berørt negativt av at årsregnskapet og årsberetningen utarbeides kun på engelsk.*

*Som det fremgår ovenfor, er eierne og regnskapsbrukerne engelskspråklige. Sonans Bidco AS, Sonans Midco AS, Sonans Holdco AS og Sonans Holding AS er som nevnt pålagt av konsernet å presentere regnskapsinformasjonen sin på engelsk.*

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

#### **Skattedirektoratets vurdering**

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

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

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

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

Det er etter Skattedirektoratets vurdering derfor avgjørende ved vurdering av om dispensasjon fra



kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at selskapene eierkrets er begrenset, og at selskapenes ultimate morselskap er utenlandsk. Selskapene har også utenlandske styremedlemmene. I tillegg opererer selskapene i en internasjonal bransje. 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

Torstein Kinden Helleland  
seniorrådgiver  
Juridisk avdeling, næring  
Skattedirektoratet

Henning Stokke

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