



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 918 716 882
Organisasjonsform: Aksjeselskap
Foretaksnavn: OPEN MARKETS AS
Forretningsadresse: Gjerdrums vei 19
0484 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Ja
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: IFRS

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Peter Panait Løjmand
Dato for fastsettelse av årsregnskapet: 26.09.2025

Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

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, 07.10.2025



Resultatregnskap

| Beløp i: USD | Note | 2024 | 2023 |
|---|---------|------------------|------------------|
| RESULTATREGNSKAP | | | |
| Inntekter | | | |
| Revenue | 3 | 2 379 426 | 1 954 414 |
| Sum inntekter | | 2 379 426 | 1 954 414 |
| Kostnader | | | |
| Developer and user aquisition cost and other operating expenses | 3, 4, 5 | 2 163 054 | 288 785 |
| Sum kostnader | | 2 163 054 | 288 785 |
| Driftsresultat | | 216 372 | 1 665 629 |
| Finansinntekter og finanskostnader | | | |
| Renteinntekt fra foretak i samme konsern | 5 | 233 893 | 192 875 |
| Annen renteinntekt | | 61 856 | 17 595 |
| Net other financial income (expense) | 7 | 552 019 | 98 683 |
| Sum finansinntekter | | 847 768 | 309 153 |
| Annen rentekostnad | | 4 070 | 1 706 |
| Sum finanskostnader | | 4 070 | 1 706 |
| Netto finans | | 843 698 | 307 447 |
| Resultat før skattekostnad | | 1 060 070 | 1 973 076 |
| Provision for taxes | 6 | 205 667 | 611 847 |
| Årsresultat | | 854 403 | 1 361 229 |
| Foreign currency translation differences | | -520 081 | -55 768 |
| Sum resultatkomponenter for IFRS-foretak | | -520 081 | -55 768 |
| Totalresultat | | 334 322 | 1 305 461 |



Balanse

| Beløp i: USD | Note | 2024 | 2023 |
|--|------|------------------|------------------|
| BALANSE - EIENDELER | | | |
| Anleggsmidler | | | |
| Immaterielle eiendeler | | | |
| Utsatt skattefordel | 6 | 344 756 | 0 |
| Sum immaterielle eiendeler | | 344 756 | 0 |
| Finansielle anleggsmidler | | | |
| Non-current receivables from group companies | 5 | 3 426 363 | 3 194 045 |
| Sum finansielle anleggsmidler | | 3 426 363 | 3 194 045 |
| Sum anleggsmidler | | 3 771 119 | 3 194 045 |
| Omløpsmidler | | | |
| Varer | | | |
| Fordringer | | | |
| Accounts receivables | 7 | 483 910 | 1 727 936 |
| Konsernfordringer | 5 | 30 158 | 0 |
| Sum fordringer | | 514 068 | 1 727 936 |
| Bankinnskudd, kontanter og lignende | | | |
| Cash | 7 | 2 645 462 | 369 718 |
| Sum bankinnskudd, kontanter og lignende | | 2 645 462 | 369 718 |
| Sum omløpsmidler | | 3 159 530 | 2 097 654 |
| SUM EIENDELER | | 6 930 649 | 5 291 699 |
| BALANSE - EGENKAPITAL OG GJELD | | | |
| Egenkapital | | | |
| Innskutt egenkapital | | | |
| Equity | 8 | 3 998 352 | 4 509 441 |
| Sum innskutt egenkapital | | 3 998 352 | 4 509 441 |



Balanse

| Beløp i: USD | Note | 2024 | 2023 |
|--|------|------------------|------------------|
| Sum egenkapital | | 3 998 352 | 4 509 441 |
| Gjeld | | | |
| Langsiktig gjeld | | | |
| Utsatt skatt | 6 | 0 | 187 334 |
| Sum avsetninger for forpliktelser | | 0 | 187 334 |
| Annen langsiktig gjeld | | | |
| Langsiktig konserngjeld | 5 | 1 083 858 | 0 |
| Sum annen langsiktig gjeld | | 1 083 858 | 0 |
| Sum langsiktig gjeld | | 1 083 858 | 187 334 |
| Kortsiktig gjeld | | | |
| Taxes payable | 6 | 195 264 | 188 331 |
| Public duties payable | | -330 | 0 |
| Kortsiktig konserngjeld | 5 | 1 170 293 | 49 544 |
| Other current liabilities | | 483 212 | 357 049 |
| Sum kortsiktig gjeld | | 1 848 439 | 594 924 |
| Sum gjeld | | 2 932 297 | 782 258 |
| SUM EGENKAPITAL OG GJELD | | 6 930 649 | 5 291 699 |



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 758843

Enheten

Organisasjonsnummer: 918 716 882
Organisasjonsform: Aksjeselskap
Foretaksnavn: OPEN MARKETS AS
Forretningsadresse: Gjerdrums vei 19
0484 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Ja
Benyttet ved utarbeidelsen av
årsregnskapet til selskapet: IFRS

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Peter Panait Løjmand
Dato for fastsettelse av årsregnskapet: 26.09.2025

Revisjon

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

Grunnlag for avgivelse

År 2024: Årsregnskap er elektronisk innlevert.
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024.

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, 06.10.2025



Organisasjonsnr: 918 716 882
OPEN MARKETS AS

RESULTATREGNSKAP

| Beløp i: USD | Note | 2024 | 2023 |
|---|---------|-------------------|------------------|
| RESULTATREGNSKAP | | | |
| Inntekter | | | |
| Revenue | 3 | 2 379 426 | 1 954 414 |
| Sum inntekter | | 2 379 426 | 1 954 414 |
| Kostnader | | | |
| Developer and user aquisition cost and other operating expenses | 3, 4, 5 | 2 163 054 | 288 785 |
| Sum kostnader | | 2 163 054 | 288 785 |
| Driftsresultat | | 216 372 | 1 665 629 |
| Finansinntekter og finanskostnader | | | |
| Renteinntekt fra foretak i samme konsern | 5 | 233 893 | 192 875 |
| Annen renteinntekt Net other financial income (expense) | 7 | 61 856 552 019 | 17 595 98 683 |
| Sum finansinntekter | | 847 768 | 309 153 |
| Annen rentekostnad | | 4 070 | 1 706 |
| Sum finanskostnader | | 4 070 | 1 706 |
| Netto finans | | 843 698 | 307 447 |
| Resultat før skattekostnad | | 1 060 070 | 1 973 076 |
| Provision for taxes | 6 | 205 667 | 611 847 |
| Årsresultat | | 854 403 | 1 361 229 |
| Foreign currency translation differences | | -520 081 | -55 768 |
| Sum resultatkomponenter for IFRS-foretak | | -520 081 | -55 768 |
| Totalresultat | | 334 322 | 1 305 461 |



Organisasjonsnr: 918 716 882
OPEN MARKETS AS

BALANSE

Beløp i: USD

| Note | 2024 | 2023 |
|------|------|------|
|------|------|------|

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

| | | | |
|-----------------------------------|---|----------------|----------|
| Utsatt skattefordel | 6 | 344 756 | 0 |
| Sum immaterielle eiendeler | | 344 756 | 0 |

Finansielle anleggsmidler

| | | | |
|---|---|------------------|------------------|
| Non-current receivables from group companies | 5 | 3 426 363 | 3 194 045 |
| Sum finansielle anleggsmidler | | 3 426 363 | 3 194 045 |

| | | | |
|--------------------------|--|------------------|------------------|
| Sum anleggsmidler | | 3 771 119 | 3 194 045 |
|--------------------------|--|------------------|------------------|

Omløpsmidler

Varer

Fordringer

| | | | |
|-----------------------|---|----------------|------------------|
| Accounts receivables | 7 | 483 910 | 1 727 936 |
| Konsernfordringer | 5 | 30 158 | 0 |
| Sum fordringer | | 514 068 | 1 727 936 |

Bankinnskudd, kontanter og lignende

| | | | |
|--|---|------------------|----------------|
| Cash | 7 | 2 645 462 | 369 718 |
| Sum bankinnskudd, kontanter og lignende | | 2 645 462 | 369 718 |

| | | | |
|-------------------------|--|------------------|------------------|
| Sum omløpsmidler | | 3 159 530 | 2 097 654 |
|-------------------------|--|------------------|------------------|

| | | | |
|----------------------|--|------------------|------------------|
| SUM EIENDELER | | 6 930 649 | 5 291 699 |
|----------------------|--|------------------|------------------|

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

| | | | |
|---------------------------------|---|------------------|------------------|
| Equity | 8 | 3 998 352 | 4 509 441 |
| Sum innskutt egenkapital | | 3 998 352 | 4 509 441 |

| | | | |
|------------------------|--|------------------|------------------|
| Sum egenkapital | | 3 998 352 | 4 509 441 |
|------------------------|--|------------------|------------------|

Gjeld

Langsiktig gjeld

| | | | |
|--------------|---|---|---------|
| Utsatt skatt | 6 | 0 | 187 334 |
|--------------|---|---|---------|

| | | | |
|--|--|----------|----------------|
| Sum avsetninger for forpliktelser | | 0 | 187 334 |
|--|--|----------|----------------|

| | | | |
|-------------------------------|--|--|--|
| Annen langsiktig gjeld | | | |
|-------------------------------|--|--|--|



| | | | |
|-----------------------------------|---|------------------|------------------|
| Langsiktig konserngjeld | 5 | 1 083 858 | 0 |
| Sum annen langsiktig gjeld | | 1 083 858 | 0 |
| Sum langsiktig gjeld | | 1 083 858 | 187 334 |
| Kortsiktig gjeld | | | |
| Taxes payable | 6 | 195 264 | 188 331 |
| Public duties payable | | -330 | 0 |
| Kortsiktig konserngjeld | 5 | 1 170 293 | 49 544 |
| Other current liabilities | | 483 212 | 357 049 |
| Sum kortsiktig gjeld | | 1 848 439 | 594 924 |
| Sum gjeld | | 2 932 297 | 782 258 |
| SUM EGENKAPITAL OG GJELD | | 6 930 649 | 5 291 699 |



Organisasjonsnr: 918 716 882
OPEN MARKETS AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
1

Regnskapsprinsipper

Note

Er det usikkerhet om fortsatt drift?: Nei

Note
2

Antall årsverk i regnskapsåret
0.00

Mer om årsverk og lønn

Sum _____ Beløp

Balanseført verdi 31.12. _____ Varige driftsmidler Immaterielle eiend.

Konsernregnskap

Morselskapet sitt navn

Forretningskontor for morselskapet

Begrunnelse for at datterselskap er utelatt fra konsolideringen

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

Fordringer

Samlet beløp - tilknyttet selskap _____ Årets _____ Fjorårets _____



DocuSign Envelope ID: B1C173FB-1ADE-406C-9B11-5766D31AE109

Open Markets AS

Annual Report 2024

Separate Financial Statements



DocuSign Envelope ID: B1C173FB-1ADE-406C-9B11-5766D31AE109

Open Markets AS Annual Report 2024

Statement of comprehensive income

| (USD) | Note | 2024 | 2023 |
|---|------|--------------------|------------------|
| Revenue | 3 | 2 379 426 | 1 954 414 |
| Total operating revenue | | 2 379 426 | 1 954 414 |
| Developer and user acquisition cost | 3, 5 | (2 128 765) | (271 959) |
| Other operating expenses | 4 | (34 289) | (16 826) |
| Total operating expenses | | (2 163 054) | (288 785) |
| Operating profit (loss) | | 216 372 | 1 665 629 |
| Interest income | | 61 856 | 17 595 |
| Interest income from group companies | 5 | 233 893 | 192 875 |
| Interest expense | | (4 070) | (1 706) |
| Net other financial income (expense) | 7 | 552 019 | 98 683 |
| Net financial items | | 843 698 | 307 447 |
| Profit (loss) before income taxes | | 1 060 070 | 1 973 077 |
| Provision for taxes | 6 | (205 667) | (611 847) |
| Profit (loss) | | 854 403 | 1 361 229 |
| Other comprehensive income: | | | |
| Items that may or will be transferred to profit (loss) | | | |
| Foreign currency translation differences | | (520 081) | (55 768) |
| Total comprehensive income (loss) | | 334 322 | 1 305 461 |
| Profit (loss) attributed to: | | | |
| Equity | | 854 403 | 1 361 229 |
| Total comprehensive income (loss) attributable to: | | | |
| Equity | | 334 322 | 1 305 461 |



Docusign Envelope ID: B1C173FB-1ADE-406C-9B11-5766D31AE109

Open Markets AS Annual Report 2024

Statement of financial position

| (USD) | Note | 2024 | 2023 |
|--|------|------------------|------------------|
| Assets | | | |
| Deferred tax asset | 6 | 344 756 | 0 |
| Non-current receivables from group companies | 5 | 3 426 363 | 3 194 045 |
| Total non-current assets | | 3 771 119 | 3 194 045 |
| Accounts receivable | 7 | 483 911 | 1 727 936 |
| Other receivables from group companies | 5 | 30 158 | - |
| Cash and cash equivalents | 7 | 2 645 462 | 369 718 |
| Total current assets | | 3 159 530 | 2 097 654 |
| Total assets | | 6 930 649 | 5 291 699 |



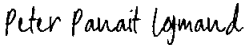
DocuSign Envelope ID: B1C173FB-1ADE-406C-9B11-5766D31AE109

Open Markets AS Annual Report 2024

Statement of financial position

| (USD) | Note | 2024 | 2023 |
|--|------|------------------|------------------|
| Shareholders' equity and liabilities | | | |
| Equity attributable to owners of the company | 8 | 3 998 352 | 4 509 441 |
| Total equity | | 3 998 352 | 4 509 441 |
| Liabilities | | | |
| Deferred tax liability | 6 | - | 187 334 |
| Total non-current liabilities | | - | 187 334 |
| Accounts payable to group companies | 5 | 1 170 293 | 49 544 |
| Taxes payable | 6 | 195 264 | 188 331 |
| Public duties payable | | (330) | - |
| Group liability | 5 | 1 083 858 | - |
| Other current liabilities | | 483 213 | 357 049 |
| Total current liabilities | | 2 932 297 | 594 924 |
| Total liabilities | | 2 932 297 | 782 258 |
| Total equity and liabilities | | 6 930 649 | 5 291 699 |

Oslo, 26.09.2025

DocuSigned by:

C:39F46FEFEE4A1...
Peter Panait Løjmand
Chairman of the board



DocuSign Envelope ID: B1C173FB-1ADE-406C-9B11-5766D31AE109

Open Markets AS Annual Report 2024

Statement of cash flows

| (USD) | Note | 2024 | 2023 |
|---|------|------------------|--------------------|
| Cash flow from operating activities | | | |
| Profit (loss) before taxes | | 1 060 070 | 1 973 077 |
| Income taxes paid | 6 | (459 062) | (433 559) |
| Changes in inventories, trade receivables, trade and other payables | 7 | 1 244 025 | (1 415 182) |
| Changes in other liabilities and receivables, net 1) | 5 | 984 106 | 81 834 |
| FX differences related to changes in balance sheet items | | (553 397) | (55 757) |
| Net cash flow from operating activities | | 2 275 743 | 150 413 |
| Cash flow from investing activities | | | |
| Net cash flow from investing activities | | - | - |
| Cash flow from financing activities | | | |
| Repayments of loans to group companies | 5 | - | (1 000 000) |
| Net cash flow from financing activities | | - | (1 000 000) |
| Net change in cash and cash equivalents | | 2 275 743 | (849 587) |
| Cash and cash equivalents (beginning of period) | | 369 718 | 1 219 316 |
| Effects of exchange rate changes on cash and cash equivalents | | | (11) |
| Cash and cash equivalents 2) | | 2 645 462 | 369 718 |

1) This include changes in intercompany balances. See note 5 for further information.

2) Of which USD 0 (2023: 0) is restricted cash as of 12/31/2024



DocuSign Envelope ID: B1C173FB-1ADE-406C-9B11-5766D31AE109

Open Markets AS Annual Report 2024

Statement of changes in equity

(USD)

| | Number of shares | Paid-in capital | Other reserves | Other equity | Translation reserve | Total equity |
|---|---------------------|-----------------|----------------|------------------|------------------------|------------------|
| Balance as of 12/31/2023 | 60 000 | 5 895 | - | 4 877 188 | (373 643) | 4 509 440 |
| Comprehensive income for the period | | | | | | |
| Profit (loss) for the period | | - | - | 854 403 | - | 854 403 |
| Other comprehensive income | | | | | | |
| Foreign currency translation differences | | (608) | - | - | (519 473) | (520 081) |
| Total comprehensive income for the period | | (608) | - | 854 403 | (519 473) | 334 322 |
| Contributions by and distributions to owners | | | | | | |
| Issues of ordinary shares related to equity increase | | - | - | - | - | - |
| Dividend to equity holders | | - | - | - | - | - |
| Group contribution to Bemobi International AS | | - | - | (845 410) | - | - |
| Total contributions by and distributions to owners | | - | - | (845 410) | - | (845 410) |
| Other equity changes | | | | | | |
| | | - | - | - | - | - |
| Total other equity changes | | - | - | - | - | - |
| Balance as of 12/31/2024 | 60 000 | 5 288 | - | 4 886 181 | (893 116) | 3 998 352 |

Face value of the shares

The face value of the shares is NOK 2

Other reserves

Other reserves consist of option and RSU costs recognized according to the equity settled method.

Translation reserve

The translation reserve consists of all foreign currency differences arising from the translation of the financial statements from the functional currency (NOK) to the presentation currency (USD).

Other equity

Other equity consists of all other transactions including, but not limited to, total recognized income and expense for the current period.



DocuSign Envelope ID: B1C173FB-1ADE-406C-9B11-5766D31AE109

Open Markets AS Annual Report 2024

Statement of changes in equity

(USD)

| | Number of shares | Paid-in capital | Other reserves | Other equity | Translation reserve | Total equity |
|---|---------------------|-----------------|----------------|--------------|------------------------|--------------|
| Balance as of 12/31/2022 | 60 000 | 6 092 | - | 3 515 959 | (318 072) | 3 203 979 |
| Comprehensive income for the period | | | | | | |
| Profit (loss) for the period | | - | - | 1 361 229 | - | 1 361 229 |
| Other comprehensive income | | | | | | |
| Foreign currency translation differences | | (197) | - | - | (55 571) | (55 768) |
| Total comprehensive income for the period | | (197) | - | 1 361 229 | (55 571) | 1 305 461 |
| Contributions by and distributions to owners | | | | | | |
| Issues of ordinary shares related to equity increase | | - | - | - | - | - |
| Dividend to equity holders | | - | - | - | - | - |
| Total contributions by and distributions to owners | | - | - | - | - | - |
| Other equity changes | | | | | | |
| Other changes | | - | - | - | - | - |
| Total other equity changes | | - | - | - | - | - |
| Balance as of 12/31/2023 | 60 000 | 5 895 | - | 4 877 188 | (373 643) | 4 509 440 |

Face value of the shares

The face value of the shares is NOK 2

Other reserves

Other reserves consist of option and RSU costs recognized according to the equity settled method.

Translation reserve

The translation reserve consists of all foreign currency differences arising from the translation of the financial statements from the functional currency (NOK) to the presentation currency (USD).

Other equity

Other equity consists of all other transactions including, but not limited to, total recognized income and expense for the current period.



DocuSign Envelope ID: B1C173FB-1ADE-406C-9B11-5766D31AE109

Open Markets AS Annual Report 2024

Note 1. Significant accounting principles

Statement of compliance

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) as adopted by the EU and accompanying interpretations. The financial statements also include certain disclosures in order to comply with certain regulations and paragraphs in the Norwegian Accounting Act.

Basis of preparation

The financial statements have been prepared on a historical cost basis. The financial statements are presented in US dollars (USD). The functional currency is Norwegian kroner (NOK). See "Foreign currency" for further information.

Receivables and debts are assumed to have a market value equal to the carrying amount.

The preparation of financial statements, in conformity with IFRS, requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. Judgments made by management in the application of IFRS, which have a significant effect on the financial statements and estimates, with a significant risk of material adjustment in the next year.

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

Changes in accounting policies

The Company has not changed its accounting policies or adopted new standards that significantly affect the financial statements for this or prior periods.

New and amended International Financial Reporting Standards (IFRS) adopted by the Group

None of the amendments listed below have had any impact on the amounts recognised in prior periods and are not expected to significantly affect the future periods.

- Definition of Material – amendments to IAS 1 and IAS 8
- Definition of a Business – amendments to IFRS 3
- Interest Rate Benchmark Reform – amendments to IFRS 9, IAS 39 and IFRS 7
- Revised Conceptual Framework for Financial Reporting
- Covid-19-Related Rent Concessions – amendments to IFRS 16

Of new standards and interpretations that are not mandatory for the current reporting period, none are expected to have a material impact on the entity in the current or future reporting periods and on foreseeable future transactions.

Revenue recognition

Application and content



DocuSign Envelope ID: B1C173FB-1ADE-406C-9B11-5766D31AE109

Open Markets AS Annual Report 2024

Application and content (subscription) revenue is generated when i) a user purchases a subscription from a "co-branded" mobile store, or a white-label operator-controlled version of the mobile store, which is also known as Apps Club (Android platform), or Bemobi Mobile Store (feature phone platform).

Costs of goods sold (developer and user acquisition cost)

Costs of goods sold can be divided into two parts, user acquisition costs and developer costs (payments made to app developers). User acquisition costs represent agreed-upon payments made to 3rd parties, such as owners of browsers, or advertisers, whose channel customers access the Company's services and products through. Developer costs represent payments made to app developers based on net revenue generated. These payments are typically determined in advance as a fixed percentage of the revenue earned. The Company recognizes the cost of goods sold at the same time as the recognition of the associated revenue.

Foreign currency

Foreign currency transactions

Transactions in foreign currencies are translated at the foreign exchange rate prevailing on the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated to the functional currency at the foreign exchange rate prevailing on that date. Foreign exchange differences arising on translation are recognized in the statement of comprehensive income. Non-monetary assets and liabilities that are measured in terms of historical cost in a foreign currency are translated using the exchange rate prevailing on the date of the transaction. Non-monetary assets and liabilities denominated in foreign currencies that are recognized at fair value are translated to USD at foreign exchange rates prevailing on the date the fair value was determined.

Dividends

Dividends on shares are recognized as a liability in the period in which they are declared.

Trade and other receivables

The provision for expected credit losses has been assessed as immaterial and therefore not pursued after.

Provisions

A provision is recognized in the statement of financial position when the Company has a currently existing legal or constructive obligation as a result of a past event, and it is probable that a future outflow of economic benefits will be required to settle the obligation. If the effect is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

The fair value of a contingent consideration is calculated using the income approach based on the expected payment amounts and their associated probabilities (i.e., probability-weighted). Since a part of the contingent consideration is long-term in nature, it is discounted to present value.

Net financing costs

Other finance income and costs comprise foreign exchange gains and losses and contingent consideration, which are recognized in the statement of comprehensive income.

Interest income is recognized in the statement of comprehensive income as it accrues, using the effective interest method.

Dividend income is recognized in the statement of comprehensive income on the date upon which the entity's right to receive payments is established.



DocuSign Envelope ID: B1C173FB-1ADE-406C-9B11-5766D31AE109

Open Markets AS **Annual Report 2024**

Income tax

Income tax on the profit or loss for the year comprises current and deferred taxes. Income tax is recognized in the statement of comprehensive income, except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantially enacted at the balance sheet date, and any adjustment to tax payable in respect of previous years.

Deferred tax is provided using the balance sheet liability method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realization or settlement of the carrying amount of assets and liabilities, using tax rates enacted or substantively enacted at the balance sheet date.

A deferred tax asset is only recognized to the extent that it is probable that future taxable profits will be available against which the asset can be utilized. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realized.



DocuSign Envelope ID: B1C173FB-1ADE-406C-9B11-5766D31AE109

Open Markets AS Annual Report 2024

Notes

Note 2. General information

Open Markets AS (the Company) was established in 2017, and is part of the Bemobi Mobile Tech group. Bemobi Mobile is listed on the B3 S.A. The consolidated financial statements for Bemobi Mobile Tech S.A can be obtained at <https://ri.bemobi.com.br/en/>

The Company was established as part of the reorganization of Otello Corporation ASA, and is part of the Group's Bemobi (Apps & Games) segment. Following reorganization of the Bemobi segment in 2020, the Company's direct parent company is Bemobi Mobile Tech S.A.

The Company's purpose is to market and distribute services and products within the Apps and Games industry. Following the signing of customer contracts in the Americas, the Company has begun to recognise revenue in 2020.

The Company does not have any employees or a managing director. There have been no salary payments or other remuneration to the Board in 2024 or 2023.

Note 3. Revenue

The Company primarily generates revenue from voice services, based on intellectual property acquired by the Group from Novitech. Instead of selling directly to an end user, the Company partners with mobile operators or in some cases smartphone original equipment manufacturers (OEMs). User pay for this service through their mobile operator billing systems.

Disaggregation of revenue

In the following tables, the major revenue types are disaggregated by region.

| (USD) | 2024 | 2023 |
|--------------------------------|------------------|------------------|
| Application and content | | |
| LATAM | 2 379 426 | 1 954 414 |
| Total | 2 379 426 | 1 954 414 |

Cost of goods sold (Developer and user acquisition cost)

The Company's direct parent company owns certain intellectual property acquired from Novitech during 2019. The Company licenses this intellectual property from Bemobi Mobile Tech S.A, for which a license fee is payable, on an arms length basis, in accordance with an intercompany agreement.



DocuSign Envelope ID: B1C173FB-1ADE-406C-9B11-5766D31AE109

Open Markets AS Annual Report 2024

Notes

Note 4. Other operating expenses

| (USD) | 2024 | 2023 |
|--|-----------------|-----------------|
| Other operating expenses | | |
| Audit, legal and other advisory services | (35 371) | (15 915) |
| Other expenses | 1 082 | (911) |
| Total | (34 289) | (16 826) |

Remuneration to the statutory auditors

The reported fees are recognized as an expense in other operating expenses for the year.

| (USD) | 2024 | 2023 |
|-------------------|---------------|--------------|
| Audit fees | | |
| Statutory audit | 26 326 | 7 974 |
| Other services | - | - |
| Total | 26 326 | 7 974 |

Note 5. Receivables and liabilities to group companies

The table below presents a breakdown of receivables and liabilities to group companies.

| (USD) | 2024 | 2023 |
|--|------------------|------------------|
| Non-current receivables from group companies | 3 426 363 | 3 194 045 |
| Other receivables from group companies | 30 158 | - |
| Non-current liabilities to group companies | (1 083 858) | - |
| Accrued payables to group companies | (1 170 293) | (49 544) |
| Total | 1 202 370 | 3 144 501 |

The table below presents a breakdown of revenues and expenses with companies in the group.

| (USD) | 2024 | 2023 |
|-------------------------------------|-------------|-----------|
| Revenue | - | - |
| Developer and user acquisition cost | (2 128 765) | (271 959) |
| Other operating expenses | - | - |
| Interest income | 233 893 | 192 875 |
| Interest expense | - | - |



DocuSign Envelope ID: B1C173FB-1ADE-406C-9B11-5766D31AE109

Open Markets AS Annual Report 2024

Notes

Note 6. Tax

| (USD) | 2024 | 2023 |
|---|----------------|----------------|
| Current tax | | |
| Profit (loss) before income tax | 1 060 070 | 1 973 077 |
| Permanent differences in profit (loss) | (262 087) | (229 889) |
| Changes in temporary differences | 172 056 | 247 016 |
| Basis for current tax | 970 038 | 1 990 203 |
| Utilized tax losses brought forward | - | - |
| Group contribution given | - | - |
| Basis for tax payable on profit (loss) | 970 038 | 1 990 203 |
| Taxes payable on profit (loss) | 213 408 | 437 845 |
| Income tax expense | | |
| Tax payable on profit (loss) | 213 408 | 437 845 |
| Withholding tax expense | 270 731 | 231 025 |
| Change in deferred tax liability / deferred tax asset | (37 852) | (54 343) |
| Tax effect of group contribution | (238 449) | - |
| Other | (2 171) | (2 678) |
| Total income tax expense | 205 667 | 611 847 |

Net deferred tax asset (liability)

| | | |
|---|----------------|------------------|
| Provisions | 112 208 | 78 551 |
| Loss carried forward | - | - |
| Group contribution, timing difference NGAAP vs IFRS | 232 548 | (265 885) |
| Total net deferred tax asset (liability) | 344 756 | (187 334) |

Deferred tax is calculated with 22% as of 31.12.2024 (22% as of 31.12.2023)

Income tax payable (liability)

| | | |
|--|----------------|----------------|
| Taxes payable on profit (loss) | 213 408 | 437 845 |
| Effect of Group contribution for Tax Year 2023 | - | (265 885) |
| Currency adjustment | (18 145) | 16 371 |
| Total net taxes payable | 195 264 | 188 331 |

The statutory tax rate applicable for the year has been used in calculating deferred taxes and taxes payable based on the transaction as reported in the functional currency (Norwegian kroner). With different underlying currencies used in transactions and different exchange rates between the various reports of the financial statements, the reported tax numbers in these financial statements may not directly reconcile back to the applicable statutory rate.

Permanent differences

Permanent differences primarily relate to withholding taxes withheld or accrued as withholdable by customers in accordance with the applicable withholding tax regimes.



DocuSign Envelope ID: B1C173FB-1ADE-406C-9B11-5766D31AE109

Open Markets AS Annual Report 2024

Notes

Note 7. Financial and liquidity risk

Financial risk

The majority of the financial risk that the Company is exposed to relates to currency risk due to exchange rate fluctuations. The majority of the Company's revenue and lending activities are in USD and the majority of the Company's expenses are in USD and NOK.

The unrealized foreign exchange gain (loss) is estimated as the differences between exchange rates. These numbers are shown in the table below.

| (USD) | 2024 | 2023 |
|---|----------------|---------------|
| Realized / Unrealized FX gain (loss) | | |
| Realized FX gain (loss) | (19 153) | 236 |
| Unrealized FX gain (loss) | 571 172 | 98 446 |
| Total | 552 019 | 98 683 |

| (USD) | 2024 | 2023 |
|---|------------------|----------------|
| Breakdown of cash deposits by currency | | |
| USD | 2 645 457 | 364 754 |
| NOK | 5 | 4 964 |
| Total | 2 645 462 | 369 718 |

Foreign exchange contracts

During 2024, the Company did not use forward exchange contracts to hedge its currency risk, and the Company had not entered into any foreign exchange contracts as of December 31, 2024.

The distribution per currency of gross accounts receivable, as of December 31, is presented in the table below. These exclude any accruals. The numbers below are presented in local currencies.

| | 2024 | 2023 | % gross AR |
|--------------|-----------|------------|--------------|
| NOK | (19 803) | 297 395 | -0.5 % |
| USD | 10 997 | 22 279 | 0.3 % |
| MXN | 3 966 760 | 28 590 207 | 100.2 % |
| Total | | | 100 % |

| | 2024 | 2023 | % gross AR |
|--------------|---------|-----------|--------------|
| USD | 483 911 | 1 727 936 | 100 % |
| Total | | | 100 % |

The distribution by ageing of gross accounts receivable, as of December 31, is presented in the table below. These exclude any accruals.

| (USD) | 2024 | 2023 |
|---------------------|----------------|------------------|
| Not past due | 485 591 | 1 727 879 |
| Past due 0-30 days | - | - |
| Past due 31-60 days | - | - |
| Past due 61-90 days | - | - |
| More than 90 days | (1 680) | 57 |
| Total | 483 911 | 1 727 936 |



DocuSign Envelope ID: B1C173FB-1ADE-406C-9B11-5766D31AE109

Open Markets AS Annual Report 2024

Notes

Credit risk

Credit risk principally relates to the risk of losses that the Company would suffer if a counterparty fails to perform its financial obligations. The Company's exposure to credit risk is mainly related to external receivables. Credit risk is assessed for each specific customer. Further, the Group has not experienced significant credit-related losses during this or the previous financial year. Any provisions for bad debts are determined through individual assessments by customer. These assessments are carried out by financial management.

Liquidity risk

The Company had the following liquidity reserve and credit facility as of December 31.

| {USD} | 2024 | 2023 |
|-----------------------------|------------------|----------------|
| Liquidity reserve | | |
| Cash and cash equivalents | 2 645 462 | 369 718 |
| - of which restricted funds | - | - |
| Unrestricted cash | 2 645 462 | 369 718 |

Financial liabilities

All financial liabilities are expected to be paid within 1 year of the balance date.

Note 8. Shareholder information

| Share capital | Total | Face Value (NOK) 2024 | Face value (NOK) 2023 |
|-----------------|--------|--------------------------|--------------------------|
| Ordinary shares | 30 000 | 2 | 2 |

The Company's share capital is USD 5 287 as at December 31, 2024.

| Shareholder | Shares | Shares 2024 | Ownership and voting share |
|-------------------------|--------|-------------|-------------------------------|
| Bemobi Mobile Tech S.A. | 30 000 | 30 000 | 100 % |

All ordinary shares have equal voting rights and the right to receive dividends.

Note 9. Related parties

Open Markets AS (the Company) is ultimately owned by Bemobi Mobile Technology S.A. As such, the Company is part of Bemobi Mobile Technology Group (Bemobi Mobile Technology and its subsidiaries). Other entities in the Bemobi Mobile Technology Group are considered related parties.

For details of significant transactions with bemobi Mobile Technology group, see Note 5.

Apart from transactions with group companies in the normal course of business, the Company did not engage in any related party transactions, including with any members of the Board of Directors or key management personnel of the Company during 2024 and 2023.



Bygdøy allé 2
Postboks 1704 Vika
0121 Oslo
www.bdo.no

To the General Meeting of Open Markets AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Open Markets AS.

The financial statements comprise:

- The balance sheet as at 31. December 2024
- The income statement, statement of comprehensive income for 2024
- Statement of cash flows for the year that ended 31. December 2024
- Notes to the financial statements, including material accounting policy information

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 2024, and its financial performance and its cash flows for the year then ended in accordance with IFRS Accounting Standards as adopted by the EU.

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 relevant laws and regulations in Norway 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

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRS Accounting Standards as adopted by the EU, 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 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.



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

BDO AS

Steffen Amundsen
State Authorised Public Accountant
(This document is signed electronically)

Penneo document key: AKXBA-1Q5JG-FB8LI-FNXXC-K2BRD-MWTZJ



PEÑÑƏO

The signatures in this document are legally binding. The document is signed using Penneo™ secure digital signature. The identity of the signers has been recorded, and are listed below.

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

Steffen Amundsen

State Authorised Public Accountant

On behalf of: BDO AS

Serial number: bankid.no no_bankid:9578-5993-4-2907146

IP: 188.95.xxx.xxx

2025-09-30 12:50:29 UTC



QES



This document is digitally signed using [Penneo.com](https://penneo.com). The signed data are validated by the computed hash value of the original document. All cryptographic evidence is embedded within this PDF for future validation.

The document is sealed with a Qualified Electronic Seal. For more information about Penneo's Qualified Trust Services, visit <https://euti.penneo.com>.

How to verify the integrity of this document

When you open the document in Adobe Reader, you should see that the document is certified by **Penneo A/S**. This proves that the contents of the document have not been modified since the time of signing. Evidence of the individual signers' digital signatures is attached to the document.

You can verify the cryptographic evidence using the Penneo validator, <https://penneo.com/validator>, or other signature validation tools.

Penneo document key: AKXBA-1Q5JG-FB8LI-FNXXC-K2BRD-MWTZJ



Open Markets AS Annual Report 2024

Note 1. Significant accounting principles

Statement of compliance

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) as adopted by the EU and accompanying interpretations. The financial statements also include certain disclosures in order to comply with certain regulations and paragraphs in the Norwegian Accounting Act.

Basis of preparation

The financial statements have been prepared on a historical cost basis. The financial statements are presented in US dollars (USD). The functional currency is Norwegian kroner (NOK). See "Foreign currency" for further information.

Receivables and debts are assumed to have a market value equal to the carrying amount.

The preparation of financial statements, in conformity with IFRS, requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. Judgments made by management in the application of IFRS, which have a significant effect on the financial statements and estimates, with a significant risk of material adjustment in the next year.

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

Changes in accounting policies

The Company has not changed its accounting policies or adopted new standards that significantly affect the financial statements for this or prior periods.

New and amended International Financial Reporting Standards (IFRS) adopted by the Group

None of the amendments listed below have had any impact on the amounts recognised in prior periods and are not expected to significantly affect the future periods.

- Definition of Material – amendments to IAS 1 and IAS 8
- Definition of a Business – amendments to IFRS 3
- Interest Rate Benchmark Reform – amendments to IFRS 9, IAS 39 and IFRS 7
- Revised Conceptual Framework for Financial Reporting
- Covid-19-Related Rent Concessions – amendments to IFRS 16

Of new standards and interpretations that are not mandatory for the current reporting period, none are expected to have a material impact on the entity in the current or future reporting periods and on foreseeable future transactions.

Revenue recognition

Application and content



Open Markets AS Annual Report 2024

Application and content (subscription) revenue is generated when i) a user purchases a subscription from a "co-branded" mobile store, or a white-label operator-controlled version of the mobile store, which is also known as Apps Club (Android platform), or Bemobi Mobile Store (feature phone platform).

Costs of goods sold (developer and user acquisition cost)

Costs of goods sold can be divided into two parts, user acquisition costs and developer costs (payments made to app developers). User acquisition costs represent agreed-upon payments made to 3rd parties, such as owners of browsers, or advertisers, whose channel customers access the Company's services and products through. Developer costs represent payments made to app developers based on net revenue generated. These payments are typically determined in advance as a fixed percentage of the revenue earned. The Company recognizes the cost of goods sold at the same time as the recognition of the associated revenue.

Foreign currency

Foreign currency transactions

Transactions in foreign currencies are translated at the foreign exchange rate prevailing on the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated to the functional currency at the foreign exchange rate prevailing on that date. Foreign exchange differences arising on translation are recognized in the statement of comprehensive income. Non-monetary assets and liabilities that are measured in terms of historical cost in a foreign currency are translated using the exchange rate prevailing on the date of the transaction. Non-monetary assets and liabilities denominated in foreign currencies that are recognized at fair value are translated to USD at foreign exchange rates prevailing on the date the fair value was determined.

Dividends

Dividends on shares are recognized as a liability in the period in which they are declared.

Trade and other receivables

The provision for expected credit losses has been assessed as immaterial and therefore not pursued after.

Provisions

A provision is recognized in the statement of financial position when the Company has a currently existing legal or constructive obligation as a result of a past event, and it is probable that a future outflow of economic benefits will be required to settle the obligation. If the effect is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

The fair value of a contingent consideration is calculated using the income approach based on the expected payment amounts and their associated probabilities (i.e., probability-weighted). Since a part of the contingent consideration is long-term in nature, it is discounted to present value.

Net financing costs

Other finance income and costs comprise foreign exchange gains and losses and contingent consideration, which are recognized in the statement of comprehensive income.

Interest income is recognized in the statement of comprehensive income as it accrues, using the effective interest method.

Dividend income is recognized in the statement of comprehensive income on the date upon which the entity's right to receive payments is established.



Open Markets AS Annual Report 2024

Income tax

Income tax on the profit or loss for the year comprises current and deferred taxes. Income tax is recognized in the statement of comprehensive income, except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantially enacted at the balance sheet date, and any adjustment to tax payable in respect of previous years.

Deferred tax is provided using the balance sheet liability method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realization or settlement of the carrying amount of assets and liabilities, using tax rates enacted or substantively enacted at the balance sheet date.

A deferred tax asset is only recognized to the extent that it is probable that future taxable profits will be available against which the asset can be utilized. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realized.



Skattedirektoratet

Saksbehandler
Rune Tystad

Deres dato
11.11.2017

Vår dato
28.11.2017

Telefon
97759464

Deres referanse
Roar Olbergsvenn

Vår referanse
2017/1208558

OPEN MARKETS AS
Gjerdrums vei 19
0484 OSLO

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Open Markets AS, org.nr. 918 716 882

Vi viser til deres brev av 11. november 2017 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Open Markets AS.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Open Markets AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge 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

Open Markets AS er et datterselskap av Bemobi Holding AS, som igjen er et datterselskap av det børsnoterte selskapet Opera Software ASA. Både Bemobi Holding AS og Opera Software ASA har fått dispensasjon fra kravet om utarbeidelse av årsregnskap og årsberetning på norsk. Selskapet har som formål å markedsføre og distribuere tjenester og produkter innen programvare og media-applikasjoner (Bemobi), samt annet som naturlig står i forbindelse med dette. Den vesentlige andelen av virksomheten til datterselskapene skjer utenfor Norge. Det er selskapets oppfatning at ingen regnskapsbrukere vil bli negativt påvirket av at årsregnskapet og årsberetningen vil bli utarbeidet 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 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

Postadresse
Postboks 9200 Grønland
0134 Oslo

Besøksadresse:
Se www.skatteetaten.no
Org.nr: 996250318
E-post:
skatteetaten.no/sendepost

Sentralbord
800 80 000
Telefaks
22 17 08 60



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

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt særlig vekt på at selskapet er eid av et aksjeselskap. Eierkretsen er begrenset. Videre er det vektlagt at den vesentlige andelen av virksomheten skjer utenfor Norge og at det antas at ingen regnskapsbrukere vil bli negativt påvirket av at årsregnskapet og årsberetningen vil bli utarbeidet på engelsk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Torstein Kinden Helleland
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Rune Tystad

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer