



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	926 293 621
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	GE HEALTHCARE NORGE AS
Forretningsadresse:	Vitaminveien 1A 0485 OSLO

Regnskapsår

Årsregnskapets periode:	01.01.2022 - 31.12.2022
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Konsern

Morselskap i konsern:	Nei
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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:	Georg Grøndalen
Dato for fastsettelse av årsregnskapet:	29.06.2023

Grunnlag for avgivelse

År 2022: Årsregnskapet er elektronisk innlevert
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022

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, 09.07.2024



Resultatregnskap

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Inntekter			
Sales revenues		245 995 000	253 959 000
Other operating income		1 237 000	
Sum inntekter		247 231 000	253 959 000
Kostnader			
Cost of goods sold		139 057 000	142 301 000
Payroll expenses		53 935 000	52 771 000
Depreciations		333 000	365 000
Other operating expenses		43 589 000	48 162 000
Sum kostnader		236 915 000	243 600 000
Driftsresultat		10 317 000	10 359 000
Finansinntekter og finanskostnader			
Renteinntekt fra foretak i samme konsern		14 665 000	1 856 000
Other financial income		3 000	638 000
Sum finansinntekter		14 668 000	2 494 000
Rentekostnad til foretak i samme konsern		12 546 000	1 584 000
Other financial expenses		309 000	867 000
Sum finanskostnader		12 855 000	2 451 000
Netto finans		1 813 000	42 000
Ordinært resultat før skattekostnad		12 130 000	10 401 000
Income tax expense		2 673 000	2 328 000
Ordinært resultat etter skattekostnad		9 457 000	8 073 000
Årsresultat		9 457 000	8 073 000
Årsresultat etter minoritetsinteresser		9 457 000	8 073 000
Totalresultat		9 457 000	8 073 000



Resultatregnskap

Beløp i: NOK	Note	2022	2021
Overføringer og disponeringer			
Avgitt konsernbidrag		16 327 000	10 629 000
Transferred to other equity		-6 871 000	-2 556 000
Sum overføringer og disponeringer		9 457 000	8 073 000



Balanse

Beløp i: NOK	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel		8 664 000	6 732 000
Sum immaterielle eiendeler		8 664 000	6 732 000
Varige driftsmidler			
Furniture, equipment and tools		999 000	1 332 000
Sum varige driftsmidler		999 000	1 332 000
Sum anleggsmidler		9 663 000	8 065 000
Omløpsmidler			
Varer			
Sum varer		7 103 000	6 867 000
Fordringer			
Trade receivables		60 298 000	93 978 000
Other current receivables		1 302 000	667 000
Konsernfordringer		112 782 000	67 567 000
Sum fordringer		174 383 000	162 212 000
Sum omløpsmidler		181 486 000	169 080 000
SUM EIENDELER		191 149 000	177 145 000
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital		1 114 000	1 114 000
Annen innskutt egenkapital		95 469 000	81 407 000
Sum innskutt egenkapital		96 583 000	82 521 000
Sum egenkapital		96 583 000	82 521 000



Balanse

Beløp i: NOK	Note	2022	2021
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		23 807 000	29 269 000
Public duties payable		13 972 000	17 282 000
Kortsiktig konserngjeld			1 000 000
Other current liabilities		56 787 000	47 073 000
Sum kortsiktig gjeld		94 566 000	94 623 000
Sum gjeld		94 566 000	94 623 000
SUM EGENKAPITAL OG GJELD		191 149 000	177 145 000



REVENUE STATEMENT

GE HEALTHCARE NORGE AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2022	2021
Sales revenues		245 995	253 959
Other operating income		1 237	0
Total income		247 231	253 959
Cost of goods sold		139 057	142 301
Payroll expenses		53 935	52 771
Depreciations		333	365
Other operating expenses		43 589	48 162
Total operating expenses		236 915	243 600
Operating profit		10 317	10 359
FINANCIAL INCOME AND EXPENSES			
Interest income from group companies		14 665	1 856
Other financial income		3	638
Interest expense to group companies		12 546	1 584
Other financial expenses		309	867
Net financial items		1 813	42
Net profit before tax		12 130	10 401
Income tax expense		2 673	2 328
Net profit after tax		9 457	8 073
EXTRAORDINARY INCOME AND EXPENSES			
Net profit or loss		9 457	8 073
TRANSFERS			
Group contribution (net)		16 327	10 629
Transferred to other equity		-6 871	-2 556
Total		9 457	8 073



BALANCE SHEET

GE HEALTHCARE NORGE AS

ASSETS	Note	2022	2021
NON-CURRENT ASSETS			
INTANGIBLE ASSETS			
Deferred tax assets		8 664	6 732
Total intangible assets		8 664	6 732
PROPERTY, PLANT AND EQUIPMENT			
Furniture, equipment and tools		999	1 332
Total property, plant and equipment		999	1 332
NON-CURRENT FINANCIAL ASSETS			
Total non-current assets		9 663	8 065
CURRENT ASSETS			
Inventories		7 103	6 867
RECEIVABLES			
Trade receivables		60 298	93 978
Other current receivables		1 302	667
Short term receivables from group companies		112 782	67 567
Total receivables		174 383	162 212
INVESTMENTS			
Total current assets		181 486	169 080
Total assets		191 149	177 145



BALANCE SHEET

GE HEALTHCARE NORGE AS

EQUITY AND LIABILITIES	Note	2022	2021
EQUITY			
PAID-IN EQUITY			
Share capital		1 114	1 114
Other paid-in equity		95 469	81 407
Total paid-in equity		96 583	82 521
EARNED EQUITY			
Total equity		96 583	82 521
LIABILITIES			
PROVISIONS			
OTHER NON-CURRENT LIABILITIES			
CURRENT LIABILITIES			
Trade payables		23 807	29 269
Public duties payable		13 972	17 282
Short term debt to group companies		0	1 000
Other current liabilities		56 787	47 073
Total current liabilities		94 566	94 623
Total liabilities		94 566	94 623
Total equity and liabilities		191 149	177 145

The board of Ge Healthcare Norge AS

Pål Arne Wøien
chairman of the board

Anders Olaf Gunby
member of the board/General Manager

Georg Grøndalen
member of the board

Rune Kristoffersen
member of the board



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Deloitte AS
Dronning Eufemias gate 14
Postboks 221 Sentrum
NO-0103 Oslo
Norway

Tel: +47 23 27 90 00
www.deloitte.no

To the General Meeting of GE Healthcare Norge AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of GE Healthcare Norge AS (the Company), which comprise the balance sheet as at 31 December 2022, 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 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 2022, 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.

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.

Other Information

The Board of Directors and the Managing Director (management) are responsible for the information in the Board of Directors' report. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

In connection with our audit of the financial statements, our responsibility is to read the Board of Directors' report. The purpose is to consider if there is material inconsistency between the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or whether the Board of Directors' report otherwise appears to be materially misstated. We are required to report if there is a material misstatement in the Board of Directors' report. We have nothing to report in this regard.

Based on our knowledge obtained in the audit, it is our opinion that the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable statutory requirements.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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Independent Auditor's Report -
GE Healthcare Norge AS

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting, and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Oslo, 29 June 2023
Deloitte AS

Trond Edvin Hov
State Authorised Public Accountant

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

Trond Edvin Hov

State Authorised Public Accountant (Norway)

Serial number: 9578-5999-4-1287563

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GE Healthcare Norge AS Financial Statements 2022

All figures in NOK '000

Profit & Loss Statement		01.01 - 31.12	01.01 - 31.12
	Note	2022	2021
REVENUES			
Sales revenues	2, 3	245,995	253,959
Other operating income	2	1,237	0
Total revenues		247,231	253,959
OPERATING EXPENSES			
Cost of goods sold		139,057	142,301
Payroll expenses	4	53,935	52,771
Depreciations	5	333	365
Other operating expenses	6	43,589	48,162
Total operating expenses		236,915	243,600
Operating profit		10,317	10,359
FINANCIAL INCOME AND EXPENSES			
Interest received from group companies	3	14,665	1,856
Other financial income		3	638
Interest paid to group companies	3	-12,546	-1,584
Other financial expenses		-309	-867
Net financial income and expenses		1,813	42
Ordinary profit before tax		12,130	10,401
Tax expense	7	2,673	2,328
Ordinary profit after tax		9,457	8,073
Transfers			
Group contribution (net)	8	16,327	10,629
Transferred to other equity	8	-6,871	-2,556
Total		9,457	8,073



GE Healthcare Norge AS Financial Statements 2022

All figures in NOK '000

Balance Sheet

	Note	31.12.2022	31.12.2021
ASSETS			
NON-CURRENT ASSETS			
Intangible assets			
Deferred tax asset	7	8,664	6,732
Total intangible assets		8,664	6,732
Tangible assets			
Furniture, equipment and tools	5	999	1,332
Assets under construction	5	0	0
Total tangible assets		999	1,332
Total non-current assets		9,663	8,065
CURRENT ASSETS			
Inventories	9	7,103	6,867
Receivables			
Trade receivables		60,298	93,978
Short term receivables from group companies	3	112,782	67,567
Other current receivables		1,302	667
Total receivables		174,383	162,212
Cash and cash equivalents	10	0	0
Total current assets		181,486	169,080
Total assets		191,149	177,145



GE Healthcare Norge AS
Financial Statements 2022

All figures in NOK '000

Balance Sheet

	Note	31.12.2022	31.12.2021
EQUITY AND LIABILITIES			
EQUITY			
Paid-in equity			
Share capital	11	1,114	1,114
Other paid-in equity	11	95,469	81,407
Total paid-in equity		96,583	82,521
Earned equity			
Retained earnings	11	0	0
Total earned equity		0	0
Total equity		96,583	82,521
LIABILITIES			
CURRENT LIABILITIES			
Trade payables		23,807	29,269
Public duties payable		13,972	17,282
Short term debt to group companies	3	0	1,000
Deferred income		7,103	6,233
Accruals for future obligations	12	34,625	25,021
Other current liabilities	13	15,060	15,818
Total current liabilities		94,566	94,623
Total liabilities		94,566	94,623
Total equity and liabilities		191,149	177,145

Oslo, 20 June 2023

Pål Arne Wøien
Chairman of the Board

Anders Gunby
General Manager / Board Member

Georg Grøndalen
Board Member

Rune Kristoffersen
Board Member



GE Healthcare Norge AS Financial Statements 2022

All figures in NOK '000

Cash Flow Statement	01.01 - 31.12	01.01 - 31.12
	2022	2021
Cash flow from operating activities		
Ordinary profit before tax	12,130	10,401
Depreciations	333	365
Changes in inventories	-236	6,658
Changes in accounts receivable	33,680	-41,571
Changes in accounts payable	-5,462	-3,463
Changes in inter-company receivables and debt	-1,000	-1,100
Changes in other accrued items	5,769	14,556
Net cash flow from operating activities	45,216	-14,153
Cash flow from investment activities		
Net change in cash pool receivable	-45,216	14,153
Net cash flow from investment activities	-45,216	14,153
Cash flow from financing activities		
Received group contribution	13,627	10,636
Paid group contribution	-13,627	-10,636
Net cash flow from financing activities	0	0
Net change in cash and cash equivalents	0	0
Cash and cash equivalents 01 01	0	0
Cash and cash equivalents 31 12	0	0
Net change in cash and cash equivalents	0	0



GE Healthcare Norge AS Financial Statements 2022

All figures in NOK '000

Notes

NOTE 1 ACCOUNTING PRINCIPLES

The annual accounts have been prepared in compliance with the Norwegian Accounting Act and Norwegian generally accepted accounting principles. The annual accounts are presented in thousand Norwegian kroner. Due to rounding off, smaller differences can occur in the totals.

The annual accounts are based on the basic principles of historical cost, comparability, going concern, congruence and prudence. Transactions are recorded at the value of the compensation at the time of the transaction. Revenues are recognized when they are earned and costs matched with earned income. The accounting principles will be explained below. When the actual number is not available at the time when preparing the accounts, the generally accepted accounting principles requires the best possible estimate to be calculated and used in the income statement and balance sheet. It could arise discrepancies between estimated and actual numbers.

Assets/liabilities that relate to the trade cycle and records that are due for payment within one year after the balance sheet date, are classified as current assets/current liabilities. Current assets/short-term debt are assessed to the lowest/highest value of acquisition cost and fair value. Fair value is defined as the estimated future sales price reduced with expected sales costs. Other assets are classified as fixed assets. Fixed assets is assessed at acquisition cost.

Revenue recognition time

Revenues are recognized when they are earned. Revenue recognition occurs normally at the time of delivery of goods and services. When the risk and title are transferred to the customer this is considered as the delivery time. The portion of the sales revenue that relates to future service benefits are capitalized as deferred income and then later recognized in line with the delivery of benefits. Operating revenues are deducted for sales tax, discounts, bonuses and invoiced shipping costs.

Matching / point in time for charge as expense

Expenses are matched with and charged to profits at the same time with the revenues the expenses can be attributed to. Expenses that can not be attributed directly to the revenue are recognized as costs when they are incurred.

Other operating income / expenses

Significant income and expenses that do not have the context of the ordinary course of business, are classified as other operating income and expenses. Records that are unusual, irregular and essential are classified as extraordinary.

Fixed assets

Fixed assets are reflected in the balance sheet and depreciated to residual value over the asset's expected useful life on a straight-line basis. If changes in the depreciation plan occur the effect is distributed over the remaining depreciation period. Direct maintenance of an asset is expensed under operating expenses as and when it is incurred. Additions or improvements are added to the asset's cost price and depreciated together with the asset. The split between maintenance and additions/improvements is calculated in proportion to the asset's condition at the acquisition date.

Impairment tests are carried out if there is indication that the carrying amount of an asset exceeds the estimated recoverable amount. The test is performed on the lowest level of fixed assets at which independent cashflows can be identified. If the carrying amount is higher than both the fair value less cost to sell and recoverable amount (net present value), the asset is written down to the highest of fair value less cost to sell and the recoverable amount.

Operating lease is charged as normal rental cost, and is classified as ordinary operating expenses.

Inventories and cost of goods sold

Inventories of goods are valued at the lower of purchase cost and fair value. This year's cost of goods sold consist of the purchase price sold merchandise and shipping charges. If invoices from the subcontractor are not received at the time of revenue recognition of sales then cost of goods sold is accrued. This will in the balance sheet be classified as short-term debt. Write-down for foreseeable obsolescence is included.

Guarantees

The preparation of financial statements in accordance with generally accepted accounting practice requires that management uses estimates and assumptions that affect the income statement and the valuation of assets and liabilities, as well as information about uncertain assets and liabilities at balance sheet date. Conditional losses that are probable and quantifiable is expensed as incurred.

Foreign currencies

Assets and liabilities in foreign currencies are valued at the exchange rate on the balance sheet date.

Receivables

Trade and other receivables are recorded on the balance sheet at the original invoiced amount net of accrual for expected losses. Accrued losses on receivables are being made based on individual assessments of the receivables.



GE Healthcare Norge AS Financial Statements 2022

All figures in NOK '000

Notes

Pension liabilities and pension cost

The company has a defined contribution pension plan that gives employees the right to agreed future pension benefits. Under the defined contribution scheme contributions are recognised as payroll expenses on a continuous basis. The payments are based on underlying wage levels and premium levels. The company has no pension obligations beyond the premium payment.

Deferred tax and tax expenses

The tax charge in the income statement includes both payable taxes for the period and changes in deferred tax. Deferred tax is calculated at relevant tax rates on the basis of the temporary differences which exist between accounting and tax values, and any carryforward losses for tax purposes at the year-end. The effect of change in tax rates is disclosed in the notes. Tax enhancing or tax reducing temporary differences, which are reversed or may be reversed in the same period, have been eliminated. The disclosure of deferred tax benefits on net tax reducing differences which have not been eliminated, and carryforward losses, is based on estimated future earnings. Deferred tax and tax benefits which may be shown in the balance sheet are presented net.

Cash flow statement

The cash flow statement has been prepared according to the indirect method. Cash and cash equivalents include cash, bank deposits, and other short term investments which immediately and with minimal exchange risk can be converted into known cash amounts, with due date less than three months from purchase date. The company is a participant in the GE cash pool arrangement and can draw on this by liquidity needs. No credit limit has been determined. The cash pool balance is classified as intercompany balance and interests are calculated on a daily basis.

Group financial statements

The company is part of the GE Healthcare Norway Group, owned by GE Healthcare Holding AS. The parent company of the Norway Group is GE Medical Holding AB (Sweden) that is member of the General Electric Group, with ultimate parent of General Electric Company (USA) listed on the New York Stock Exchange. General Electric Company prepares annual consolidated financial statements based on US GAAP. These group financial statements include the GE Healthcare Norway Group. Based on this the Norway Group members have been granted the exemption to prepare consolidated financial statements.

The group financial statements for General Electric Company can be obtained from www.ge.com, or by enquiry to General Electric Company, with its principal address at 41 Farnsworth Street, Boston, MA 02210, USA.

From year 2023, the Company's new ultimate parent is GE HealthCare Technologies Inc, replacing General Electric Company (GE). GE HealthCare Holding LLC was formed as a Delaware limited liability corporation on 16 May 2022 for the purpose of receiving all net assets of GE HealthCare. On 29 December 2022, GE HealthCare Holding LLC converted into a Delaware corporation and was renamed GE HealthCare Technologies Inc. The separation was completed on 3 January 2023 through a distribution of approximately 80.1% of the common stock of GE HealthCare Technologies Inc to holders of record of GE's common stock as of the close of business on 16 December 2022, and GE HealthCare Technologies Inc became an independent public company, listed under the symbol "GEHC" on the Nasdaq Stock Market LLC. The address of the Company's new ultimate parent is 500 W. Monroe Street, Chicago, IL 60661, USA.

NOTE 2 REVENUES

Areas of operation	2022	2021
Medical technical equipment	102,476	120,348
Services and parts	143,518	133,611
Total sales revenues	245,995	253,959
Other operating income	1,237	0
Total revenues	247,231	253,959

Geographical markets	2022	2021
Norway	223,274	224,622
France	10,892	19,542
Iceland	9,970	9,277
Other markets	1,859	518
Total revenues	245,995	253,959



GE Healthcare Norge AS

Financial Statements 2022

All figures in NOK '000

Notes

NOTE 3 TRANSACTIONS AND BALANCES WITH AFFILIATED COMPANIES

Profit and loss statement	Type of transaction	2022	2021
GE Medical Systems Societe en Commandite Simple	Revenues from combined goods / service sales	10,892	19,542
GE Vingmed Ultrasound AS	Revenues from combined goods / service sales	6,035	1,333
GE Medical Systems Limited	Revenues from combined goods / service sales	0	7
GE Medical Systems Global Technology Company, LLC	Costs for centralized services	0	-8,300
General Electric Company	Costs for centralized services	-2,332	-1,863
GE Healthcare AS	Cash pool interest received	14,658	1,857
GE Healthcare Treasury Services Unlimited Company	Cash pool interest received	7	0
GE Healthcare AS	Cash pool interest paid	-12,546	-1,584
Net significant transactions with affiliated companies		16,714	10,993

Current receivables	Balance type	31.12.2022	31.12.2021
GE Vingmed Ultrasound AS	Trade receivables	12,011	5,524
GE Healthcare Trade and Development LLC	Trade receivables	4,000	0
GE Medical Systems Societe en Commandite Simple	Trade receivables	1,775	2,384
GE Precision Healthcare LLC	Trade receivables	0	4,000
Other GE affiliated companies	Trade receivables	263	73
Total trade receivables affiliated companies		18,049	11,981

GE Healthcare AS	Cash pool receivable	112,739	65,799
GE Healthcare Treasury Services Unlimited Company	Cash pool receivable	43	1,768
Total other receivables affiliated companies		112,782	67,567

Current liabilities	Balance type	31.12.2022	31.12.2021
GE Healthcare Trade and Development LLC	Trade payables	4,654	3,272
GE Medical Systems Societe en Commandite Simple	Trade payables	2,375	2,408
GE Healthcare Sverige AB	Trade payables	2,155	730
GE Healthcare Danmark A/S	Trade payables	2,142	4,353
GE Precision Healthcare LLC	Trade payables	1,543	1,369
GE Healthcare GmbH	Trade payables	0	5,998
Other GE affiliated companies	Trade payables	2,208	2,283
Total trade payables affiliated companies		15,077	20,412

GE Medical Systems Global Technology Company, LLC	Payables for centralized services	0	1,000
Total other current liabilities affiliated companies		0	1,000

The company purchases most of its goods from various group companies within the Healthcare group for resale. Agreements with group companies have been established about service and maintenance work towards customers.

There is a shared service agreement in place with other group companies to purchase various support services.

All contracts and transactions between group companies are conducted on market terms. The specified transaction groups / amount are considered to be the most significant ones for the understanding of the financial statements.

NOTE 4 PERSONNEL EXPENSES, MANAGEMENT REMUNERATION AND AUDIT FEES

Salaries, wages and other employee benefits	2022	2021
Salaries and wages	43,628	41,967
Social security contribution	6,800	7,081
Pension costs	3,172	2,899
Other employee benefits	335	824
Total salaries, wages and other employee benefits	53,935	52,771

Average number of full time employees during the year	44	46
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GE Healthcare Norge AS Financial Statements 2022

All figures in NOK '000

Notes

Management remuneration	2022	2021
Salary and bonus expensed	1,765	1,541
Pension costs	116	98
Other benefits	158	166

No loans or guarantees have been granted to the General Manager or the Chairman of the Board
No fees have been paid to the board members

Auditor	2022	2021
Remuneration (ex VAT) for statutory audit of the financial year	211	194

NOTE 5 TANGIBLE ASSETS

	Furniture, equipment	Tools	Assets under construction	Total
First cost as of 1.1	2,927	1,102	0	4,029
Additions	0	0	0	0
Disposals	0	0	0	0
Transfers	0	0	0	0
First cost as of 31.12.	2,927	1,102	0	4,029
Accumulated depreciations as of 1.1	1,748	948	0	2,697
Depreciation for the year	261	72	0	333
Disposals	0	0	0	0
Transfers	0	0	0	0
Accumulated depreciations as of 31.12.	2,010	1,020	0	3,030
Book value as of 1.1.	1,179	153	0	1,332
Book value as of 31.12.	918	81	0	999

Useful life	Up to 5 years	Up to 5 years
Depreciation method	Linear	Linear
Tangible asset leasing expenses		
Office		2022 2021
Vehicles		5,832 5,802
Office equipment and furniture		5,132 4,111
		1,139 846
Total tangible asset leasing expenses		12,104 10,759

The assets are not recognized in the balance sheet as they are not deemed as financial leasing, according to generally accepted accounting principles

NOTE 6 OTHER OPERATING EXPENSES

	2022	2021
Rental expenses	12,387	10,868
Transportation and storage costs	3,978	6,465
Travel and living expenses	8,623	4,714
Commission expenses	8,040	7,201
Consulting services	1,968	1,055
Sundry office expenses	2,636	2,577
Guarantee expenses	-30	421
Sales and advertising costs	626	183
Other operating expenses	5,362	14,678
Total other operating expenses	43,589	48,162



GE Healthcare Norge AS Financial Statements 2022

All figures in NOK '000

Notes

NOTE 7 SPECIFICATION OF TAXES

	2022	2021
Calculation of taxable income.		
Profit before tax	12,130	10,401
Permanent differences	22	181
Change in temporary differences	8,780	3,044
Total taxable income	20,932	13,627
Tax payable	4,605	2,998
	2022	2021
Tax expense for the year :		
Tax payable on current year profit	4,605	2,998
Change in deferred tax asset	-1,932	-670
Change in deferred tax asset - change in tax rate	0	0
Total tax expense for the year	2,673	2,328
	2022	2021
Explanation of tax expense for the year :		
Tax on profit before tax	2,669	2,288
Effect from permanent items	5	40
Effect from change in tax rate	0	0
Total tax expense for the year	2,673	2,328
	31.12.2022	31.12.2021
Tax payable in the balance sheet:		
Tax payable on current year profit	4,605	2,998
Tax on paid group contribution	-4,605	-2,998
Total tax liability	0	0
Specification of basis for deferred tax asset:		
Fixed assets	-259	-242
Inventories	-5,205	-4,910
Receivables	-282	-429
Gain and loss account	989	0
Accruals	-34,625	-25,021
Total temporary differences	-39,383	-30,602
Deferred tax asset	8,664	6,732

NOTE 8 GROUP CONTRIBUTION

Current year: the company submitted the following taxable group contribution

Provider	Receiver	Gross	Net
GE Healthcare Norge AS	GE Healthcare Norway Holding AS	20,932	16,327

Current year: the company received the following non-taxable group contribution

Provider	Receiver	Gross
GE Healthcare Norway Holding AS	GE Healthcare Norge AS	20,932



GE Healthcare Norge AS

Financial Statements 2022

All figures in NOK '000

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NOTE 9 INVENTORIES

	31.12.2022	31.12.2021
Stock of equipment	5,309	2,813
Equipment in transit	6,141	8,740
Stock of spare parts	858	225
Obsolescence	-5,205	-4,910
Total inventories	7,103	6,867

NOTE 10 CASH AND CASH EQUIVALENTS

The company has a bank account in Danske Bank that is included in GE group cash pool agreement. The balance is brought forward to GE Treasury and converted into short term receivable from group companies. Interest is calculated based on an arm's length principle.

The company also has a 5 000 000 NOK bank guarantee at Nordea Bank as security for proper payment of employee withholding taxes.

There are no restricted funds or collaterals at year end.

NOTE 11 EQUITY

	Share capital	Other paid-in equity	Retained earnings	Total equity
Equity 31.12.2021	1,114	81,407	0	82,521
Current year profit / loss			9,457	9,457
Paid taxable group contribution		-6,871	-9,457	-16,327
Received non-taxable group contribution		20,932		20,932
Equity 31.12.2022	1,114	95,469	0	96,583

The share capital consists of 1 114 000 shares of 1 000 NOK. All shares have equal rights.

The company's shares are 100 % owned by GE Vingmed Ultrasound AS.

NOTE 12 ACCRUALS FOR FUTURE OBLIGATIONS

	31.12.2022	31.12.2021
Provision for standard and extended warranty	34,625	25,021
Total accruals for future obligations	34,625	25,021

Warranty provision is an accounting accrual based on best estimate.

NOTE 13 OTHER CURRENT LIABILITIES

	31.12.2022	31.12.2021
Sales commissions and bonuses	7,203	5,955
Vacation pay	6,326	6,766
Freight accrual	1,080	2,651
Sales related accruals	333	416
Other liabilities	117	31
Total other current liabilities	15,060	15,818

NOTE 14 PENSION COSTS AND LIABILITIES

The company has a defined contribution pension scheme that covers 44 people. It meets the requirements in the mandatory occupational pensions act. Contributions to the defined contribution scheme are recognized as expense in the profit and loss statement as incurred.

Additionally, the company has an agreed early retirement scheme (AFP). The AFP scheme is a tariff based lifelong retirement arrangement that can be withdrawn from the age of 62 organized by the main labour unions and the Norwegian state. It is a defined benefit multi-enterprise scheme, but is recognized in the accounts as a defined contribution scheme until reliable and sufficient information is available for the group to recognize its proportional share of pension cost, pension liability and pension funds in the scheme. The company's liabilities are therefore not recognised as debt in the balance sheet.

	2022	2021
AFP premium paid	692	660



GE Healthcare Norge AS

Årsberetning 2022

VIRKSOMHETENS ART

Selskapets virksomhet er import, markedsføring, installasjon og service på medisinsk teknisk utstyr til offentlige og private sykehus og helseinstitusjoner i Norge. Forretningsadresse er i Oslo kommune.

GE Healthcare Norge AS er et heleid datterselskap av GE Healthcare Holding Norge AS, et selskap eid (indirekte) av GE Healthcare Technologies Inc (GE HealthCare) i USA. GE HealthCare ble offisielt skilt fra General Electric Company 3. januar 2023. Selskapets nye ultimate morselskap er GE HealthCare Technologies Inc, som erstatter General Electric Company (GE). GE HealthCare Holding LLC ble dannet som et aksjeselskap med begrenset ansvar i Delaware 16. mai 2022 med det formål å motta alle netto eiendeler til GE HealthCare. Den 29. desember 2022 konverterte GE HealthCare Holding LLC til et Delaware-selskap og ble omdøpt til GE HealthCare Technologies Inc. Separasjonen ble fullført 3. januar 2023 gjennom en distribusjon på omtrent 80,1 % av ordinære aksjer i GE HealthCare Technologies Inc til eiere av oversikt over GEs ordinære aksjer ved avslutning av virksomheten 16. desember 2022, og GE HealthCare Technologies Inc ble et uavhengig offentlig selskap, notert under symbolet "GEHC" på Nasdaq Stock Market LLC. Adressen til selskapets nye ultimate morselskap er 500 W. Monroe Street, Chicago, IL 60661, USA.

FORTSATT DRIFT

I samsvar med regnskapslovens § 3-3 bekreftes det at forutsetningen om fortsatt drift er lagt til grunn ved avleggelsen av årsregnskapet.

RESULTAT, INVESTERINGER, FINANSIERING OG LIKVIDITET

Selskapet hadde i år 2022 en liten nedgang i omsetning på 3% fra 254 millioner kroner i 2021 til 247 millioner kroner i år 2022. Etter at Covid-19 hadde en negativ innvirkning på Diagnostic Imaging (DI) i år 2020, økte DI salget med 43 millioner i år 2021. I år 2022 er DI salget gått 15 millioner kroner ned (ca 8%) sammenlignet med et veldig godt år 2021. Patient Care Solutions (PCS) segmentet var upåvirket av covid-19 og opplevde ikke de samme svingningene mellom år 2020 og 2021. I år 2022 er PCS salget 2 millioner kroner lavere enn i år 2021. Service salget er opp med 10 millioner kroner i år 2022.

Årets driftsresultat endte på 10,3 millioner kroner som er på samme nivå som driftsresultat i år 2021 som var på 10,4 millioner kroner.

Selskapets totale gjeld per 31.12.2022 er på samme nivå som per 31.12.2021 (ca 95 millioner kroner) og relaterer seg til kortsiktige driftsrelaterte forpliktelser. Egenkapitalen utgjør 50,5% av totalkapitalen i år 2022 mot 46,6% i år 2021.

Netto kontantstrøm fra operasjonelle aktiviteter er i år 2022 på 45,2 millioner kroner sammenlignet med -14,1 millioner kroner i år 2021. Dette skyldes i all hovedsak at andelen utestående kundefordringer per 31.12.2022 var vesentlig lavere sammenlignet med 31.12.2021.

FINANSIELL RISIKO

Selskapet er utsatt for kredittisiko, renterisiko og valutarisiko i dens ordinære forretningsvirksomhet, og styrer mot å ha en akseptabel risiko innenfor disse områdene. Alle nye kunder blir kredittvurdert ved inngåelse av salgskontrakter. Salget skjer fortrinnsvis i lokal valuta, og gjeld i utenlandsk valuta betales omgående. Selskapet har i all hovedsak rentebærende gjeld/ fordringer med flytende rentesats og er derfor eksponert for endringer i kortsiktige renter.



Selskapet dekker sitt finansieringsbehov gjennom den løpende driften og gjennom konsernets konsernkonto-ordning hvor likviditet kan plasseres og hentes. Selskapets finansieringsaktiviteter følges opp av den lokale finansavdelingen i samarbeid med den sentrale Treasury funksjonen i konsernet, og kontrolleres av foretakets ledelse og styre.

GE HealthCare har tegnet en felles ansvarsforsikring som styrets medlemmer og daglig leder er dekket av for deres mulige ansvar overfor foretaket og tredjepersoner.

ARBEIDSMILJØ OG PERSONALE

Sykefraværet endte på 2,0 % i år 2022 sammenlignet med 3,7 % i år 2021 og anses for å være på et tilfredsstillende lavt nivå og følges opp i henhold til gjeldende regler. Det har ikke vært registrert noen arbeidsulykker eller skader på arbeidsplassen i år 2022.

REDGJØRELSE OM SAMFUNNSANSVAR

GE HealthCare støtter og respekterer internasjonale menneskerettsprinsipper og arbeider for å sikre at konsernet ikke er involvert i saker knyttet til brudd på menneskerettigheter. Dette gjør vi gjennom å respektere internasjonale og lokale arbeidsvilkår, tilby produkter som tilfredsstiller våre kunders behov så vel som gjeldende krav til sikkerhet og spesifikasjoner, og ved å kvalitetssikre våre kunder, leverandører og samarbeidspartnere.

GE HealthCare har retningslinjer som beskriver hvordan ansatte skal håndtere etiske spørsmål i forhold til kollegaer, leverandører og samarbeidspartnere. Alle nyansatte må gjennom opplæring for å bli bevisst på dette og å trenes opp i hvordan ulike situasjoner skal håndteres riktig.

Selskapet jobber aktivt med å bekjempe all form for korrupsjon. Som en del av GE HealthCare konsernet har vi robuste interne regnskapsprosesser og regelverk, og bruker betydelige ressurser på å sikre at dette overholdes. GE HealthCare forbyr uttrykkelig urettmessige betalinger i alle situasjoner og har implementert strukturerte og velfungerende kontrollprosesser for å sikre at dette ikke skjer.

Selskapet er omfattet av åpenhetsloven og har plikt til å publisere redegjørelse etter åpenhetsloven innen 30. juni 2023. Redegjørelsen er tilgjengelig på GE HealthCare konsernet sin nettside på følgende nettadresser:

<https://www.gehealthcare.com/about/suppliers/terms-and-conditions>

<https://www.gehealthcare.com/-/ssmedia/gehc/us/images/about-us/suppliers/requirement/new/sl-supplier-integrity-guide-english-jan-2023.pdf?rev=-1>

REDGJØRELSE OM LIKESTILLING

Selskapets ledelse består av fire menn. Ved utgangen av året er det 43 ansatte, hvorav 12 er kvinner. Selskapet er fornøyd med fordelingen mellom kvinner og menn i arbeidsstokken. Selskapet tror mer på praksis, holdninger og fremme høykompetente mennesker til rett jobb til rett tid, enn fokus på kjønn som tellende faktor. Kompetanse, holdninger og samarbeidsevner er de relevante variabler for ansettelse eller forfremmelse på alle nivåer. I rekrutteringssammenheng er selskapet fokusert på å sette sammen balanserte team med ulike kompetanse- og personlighetsprofiler, noe som i sin tur styrker kjønnsfordelingen og minst like viktig, generelt mangfold.

I samsvar med GE HealthCare sin adferdskodeks skal selskapet og de ansatte medvirke til at det skapes en atmosfære der rettfærdige ansettelsesvilkår gjelder for alle medlemmer i et mangfoldig GE HealthCare-fellesskap.



MILJØRAPPORTERING

Selskapets virksomhet forurenses ikke det ytre miljø.

FREMTIDIG UTVIKLING

Selskapet streber etter å kontinuerlig å tilpasse seg markedet vi opererer i og ønsker å være i forkant av markedet hva gjelder trender og kompetanseheving. Selskapet har en god ordresreserve og det planlegges flere store produktlanseringer som vil være med på å ytterligere styrke vår posisjon i det Norske markedet. Vi arbeider med samkjøring av salgs og service organisasjonene innenfor Healthcare Systems i Norge.

Det er fortsatt en volatil situasjon for vårt viktigste marked som er norske sykehus. Utstyrsparken er fortsatt relativt gammel og det er et etterslep i anskaffelse av nytt teknisk utstyr. Men vi ser signaler på at markedet bedres vedrørende sykehusenes anskaffelser av nytt utstyr, og det er flere nye sykehus prosjekter på gang. Vi ser en trend med at de regionale helseforetakene kjøper stadig større andud en tidligere i segmentene vi opererer i. Dette øker kompleksiteten av andudene, samt viktigheten av å vinne for å øke markedsandeler. Som tidligere nevnt fornyes foretakets produktportefølge stadig, og selskapet forventer at markedsandelene vil bli opprettholdt eller øke i de segmentene man opererer i på sikt.

Det er ikke planlagt større investeringer eller omstruktureringer i år 2023. Selskapet vil løpende vurdere behovet for å tilpasse arbeidsstokken i takt med markedsutviklingen.

HENDELSER ETTER BALANSEDAGEN

Det har ikke inntruffet vesentlige forhold etter 31.12.2022 som er av betydning for bedømmelsen av selskapets stilling som ikke fremkommer av årsregnskapet med tilhørende noter.

ÅRSRESULTAT OG DISPONERINGER

Styret er av den oppfatning at årsregnskapet gir et rettvise bilde over utviklingen og resultatet til selskapet samt selskapets eiendeler, gjeld og finansielle stilling.

Styret foreslår at overskuddet disponeres som følger:

Avgitt konsernbidrag (netto)	NOK	16 327 320
Overført fra annen innskutt EK	NOK	-6 870 753
Sum disponering (Årsresultat)	NOK	9 456 567

Oslo, 20.06.2023

I styret for GE Healthcare Norge AS,

Pål Arne Wøien
Styreleder

Rune Kristoffersen
Styremedlem

Anders Gunby
Styremedlem / Daglig Leder

Georg Grøndalen
Styremedlem



Skattedirektoratet

Saksbehandler
Rune Tystad

Deres dato
29.09.2016

Vår dato
11.11.2016

Telefon
977 59 464

Deres referanse
Geir Atle Carlsen

Vår referanse
2016/996601

GENERAL ELECTRIC INTERNATIONAL INC filial av
utenlandsk foretak
Postboks 4766 Nydalen
0421 OSLO

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for selskaper i General Electric-gruppen

Vi viser til deres brev av 29. september 2016 der dere søker om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper:

GE Healthcare AS,	org.nr. 914 829 674
GE Healthcare Holding AS,	org.nr. 987 015 225
Amersham Health Norge AS,	org.nr. 979 306 946
GE Healthcare Holding Norge AS,	org.nr. 988 963 755
GEFH AS,	org.nr. 990 400 156
GE Healthcare Clinical Systems Norway AS,	org.nr. 988 963 690
GE Healthcare Norge AS,	org.nr. 926 293 621
GE Vingmed Ultrasound AS,	org.nr. 938 937 583
GE Healthcare Europe GmbH - Branch Norway,	org.nr. 968 146 092
GE Capital AS,	org.nr. 987 058 765
GECAS Aircraft Leasing Norway AS,	org.nr. 985 551 685
GECAS EX-IM Leasing Norway AS,	org.nr. 894 570 652
GE Lighting AS,	org.nr. 910 904 396
Nuovo Pignone SPA NUF,	org.nr. 974 230 666
Vetco Gray Scandinavia AS,	org.nr. 990 441 545
Vetco Gray AS,	org.nr. 913 147 758
Presens AS,	org.nr. 976 876 385
Naxys AS,	org.nr. 993 277 983
Advantec AS,	org.nr. 887 471 282
NTOS Holding AS,	org.nr. 912 101 231
NTOS AS,	org.nr. 983 923 518
PII Ltd Norway Branch,	org.nr. 980 716 856
Thermodyn SAS Norway branch,	org.nr. 982 455 626
GE Energy (Norway) AS,	org.nr. 980 862 860
GE Wind Energy (Norway) AS,	org.nr. 881 520 532
Granite Services International Inc Norway branch,	org.nr. 985 604 908
GE Power Norway AS,	org.nr. 980 402 274

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



GE Energy Connections AS,	org.nr. 937 025 440
GE Renewable Norway AS,	org.nr. 889 467 592
GE Energy Power Conversion France SAS Norway branch,	org.nr. 995 139 421
GE Energy Power Conversion Norway AS,	org.nr. 996 326 020
GE Energy Power Conversion UK Ltd Norway branch,	org.nr. 813 661 632
GE International Inc. NUF,	org.nr. 860 192 942

I tillegg søker dere om dispensasjon til å kunne utarbeide alle fremtidige selskapers årsregnskap og årsberetning på engelsk.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering de overnevnte selskaper 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.

Etter regnskapsloven § 3-4 tredje ledd kan det kun gis dispensasjon til navngitte regnskapspliktige, jf. definisjon av enkeltvedtak i forvaltningsloven § 2 første ledd bokstav b. Vi har derfor ikke hjemmel til å behandle søknaden knyttet til fremtidige selskaper. For å få dispensasjon for eventuelle fremtidige selskaper må dere søke konkret for de aktuelle selskapene.

Bakgrunn

Fra deres søknad gjengis:

General Electric Company er et børsnotert amerikansk konsern med virksomhet i mange land, herunder i Norge gjennom flere norske selskaper og filialer av utenlandske selskaper. Som et ledd i konsernets bestrebelser på å forenkle rapporteringer og informasjonsflyt, søkes det med dette om å få utarbeide årsregnskap og årsberetning på engelsk fra og med regnskapsåret 2016 for de selskaper og filialer som er spesifisert i vedlegg til denne søknaden.

De norske selskapene er lokalisert ulike steder i Norge, herunder Oslo, Sandvika, Horten, Stavanger og Bergensområdet og omfatter ulike typer bransjer. General Electric har ikke etablert en spesifikk konsernstruktur med en enkelt konsernspiss i Norge, men hvor det finnes flere delkonsern og enkeltstående selskaper avhengig av bransje.

Virksomheten er fullt ut rettet mot produksjon og salg av varer og tjenester til andre selskaper i Norge og utlandet. Det selges ikke noe direkte til forbrukere i Norge. Innenfor energi og olje/gass er General Electric aktive både på sokkelen og på land. Alle sentrale aktører og samarbeidspartnere er av internasjonal karakter, og innenfor bransjen beherskes og benyttes engelsk.



Innenfor helseområdet produseres det kontrastvæskemidler og ultralydmaskiner. Alt salg går til offentlige og private sykehus, leger og helseinstitusjoner. Det er i det alt vesentlige eksportrettet, med en liten andel salg og service i Norge, men ikke direkte mot forbrukermarkedet. Teknisk dokumentasjon, søknader om godkjenning i ulike land mv utarbeides på engelsk, og alle sentrale aktører innenfor bransjen benytter engelsk som arbeidsspråk.

Utover dette har man noen mindre virksomheter som blant annet forestår leasing av fly til utenlandske flyselskaper, salg av lysmateriell til grossister i Norge, samt utøver interne støttefunksjoner til norske og utenlandske konsernselskaper.

Selskapenes arbeidsspråk er engelsk, da man har tildels utstrakt samarbeid med andre konsernselskaper i utlandet. Dette forenkler og effektiviserer informasjonsflyt, analyser og rapporteringer, samt reduserer kostnader. Selskapene opererer i sektorer hvor engelsk er det klart dominerende språket. Morselskapets aksjonærer er utenlandske personer eller selskaper.

I flere av selskapene sitter det både norske og utenlandske styremedlemmer. Dette medfører at det i dag må utarbeides både norske og engelske versjoner av årsregnskaper og årsberetninger. Det er ressurskrevende, og kan også av og til gi opphav til tvil om oversettelse og uoverensstemmelser mellom engelsk og norsk versjon, og dermed unødvendige misforståelser.

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 særlig vekt på at selskapene og filialene inngår i et utenlandsk konsern og at selskapenes arbeidsspråk er engelsk. Videre er det vektlagt at selskapene opererer i sektorer hvor engelsk er det klart dominerende språket.

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