



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2025 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 914 204 305
Organisasjonsform: Aksjeselskap
Foretaksnavn: SCHOTTEL NORDIC AS
Forretningsadresse: Tretjerdalsveien 52
2016 FROGNER

Regnskapsår

Årsregnskapets periode: 01.01.2025 - 31.12.2025

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Jan Helge Telseth
Dato for fastsettelse av årsregnskapet: 13.03.2026

Grunnlag for avgivelse

År 2025: Årsregnskapet er elektronisk innlevert
År 2024: Tall er hentet fra elektronisk innlevert årsregnskap fra 2025

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, 23.04.2026



Resultatregnskap

Beløp i: NOK	Note	2025	2024
RESULTATREGNSKAP			
Inntekter			
Salgsinntekt	1,2	163 562 331	138 455 320
Annen driftsinntekt	1,2	5 543 500	3 261 694
Sum inntekter		169 105 832	141 717 014
Kostnader			
Varekostnad		99 535 590	76 495 088
Lønnskostnad	3,4	29 673 607	26 997 723
Avskrivning på varige driftsmidler og immaterielle eiendeler	6	143 445	125 345
Annen driftskostnad	5	17 554 316	16 668 550
Sum kostnader		146 906 957	120 286 707
Driftsresultat		22 198 875	21 430 307
Finansinntekter og finanskostnader			
Annen renteinntekt		795 293	988 308
Annen finansinntekt	7	4 925 601	2 481 177
Sum finansinntekter		5 720 894	3 469 484
Annen rentekostnad		59 181	4 810
Annen finanskostnad	7	307 746	533 040
Sum finanskostnader		366 927	537 850
Netto finans		5 353 967	2 931 634
Resultat før skattekostnad		27 552 842	24 361 940
Skattekostnad	8	6 100 444	5 380 612
Årsresultat		21 452 398	18 981 328
Overføringer og disponeringer			
Tilleggsutbytte	9	21 295 429	4 626 817
Annen egenkapital	9	156 969	14 354 511



Balanse

Beløp i: NOK	Note	2025	2024
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	8	50 401	352 211
Sum immaterielle eiendeler		50 401	352 211
Varige driftsmidler			
Driftsløsøre, inventar, verktøy, kontormaskiner, ol.	6	957 132	1 100 576
Sum varige driftsmidler		957 132	1 100 576
Finansielle anleggsmidler			
Sum finansielle anleggsmidler		0	0
Sum anleggsmidler		1 007 533	1 452 787
Omløpsmidler			
Varer			
Varer	10	32 955 489	30 494 352
Fordringer			
Kundefordringer	11	19 630 635	32 623 819
Andre kortsiktige fordringer		5 490 726	3 897 627
Sum fordringer		25 121 361	36 521 446
Investeringer			
Sum investeringer		0	0
Bankinnskudd, kontanter og lignende			
Bankinnskudd, kontanter og lignende	12	23 617 239	23 081 681
Sum bankinnskudd, kontanter og lignende		23 617 239	23 081 681
Sum omløpsmidler		81 694 089	90 097 479
SUM EIENDELER		82 701 622	91 550 266



Balanse

Beløp i: NOK	Note	2025	2024
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital	9	706 995	706 995
Overkurs	9	4 723 343	4 723 343
Annen innskutt egenkapital	9	48 482	48 482
Sum innskutt egenkapital		5 478 820	5 478 820
Opptjent egenkapital			
Annen egenkapital	9	51 263 826	51 106 858
Sum opptjent egenkapital		51 263 826	51 106 858
Sum egenkapital		56 742 647	56 585 678
Gjeld			
Langsiktig gjeld			
Sum avsetninger for forpliktelser		0	0
Annen langsiktig gjeld			
Sum annen langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		13 640 609	15 864 069
Betalbar skatt	8	5 798 634	5 526 475
Skyldige offentlige avgifter		2 786 562	3 377 087
Annen kortsiktig gjeld		3 733 170	10 196 957
Sum kortsiktig gjeld		25 958 975	34 964 587
Sum gjeld		25 958 975	34 964 587
SUM EGENKAPITAL OG GJELD		82 701 622	91 550 266



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2025 - GENERELL INFORMASJON

Journalnummer: 2026 354471

Virksomheten

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Årsregnskapet fastsatt av kompetent organ

Bekreftet av: Jan Helge Telseth
Dato for fastsettelse av årsregnskapet: 13.03.2026

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 2025: Årsregnskap er elektronisk innlevert.
År 2024: Tall er hentet fra elektronisk innlevert årsregnskap fra 2025.

Virksomheten sitt øverste organ er ansvarlig for at årsregnskapet er signert. Det er mulig å levere årsregnskap uten signatur fordi sikkerheten for rett rapportering er ivaretatt ved at innsenderen har rolle/rettighet for innsending i Altinn. Navnet på representanten, som bekrefter at årsregnskapet er godkjent, er i tillegg oppgitt.

Brønnøysundregistrene, 22.04.2026



Organisasjonsnr: 914 204 305
SCHOTTEL NORDIC AS

RESULTATREGNSKAP

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Organisasjonsnr: 914 204 305
SCHOTTEL NORDIC AS

NOTEOPPLYSNINGER - SELSKAP

- alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
18.00



BDO AS
Tærudgata 16, 2004 Lillestrøm
Postboks 134
N-2001 Lillestrøm

To the General Meeting of Schottel Nordic AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Schottel Nordic AS.

The financial statements
comprise:

- The balance sheet as at 31 December 2025
- The income statement for 2025
- 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 2025, and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company as required by 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 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.

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 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 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

Truls Grøstad
State Authorised Public Accountant
(This document is signed electronically)

Penneo Dokumentnøkkel: K5934-FW3C8-9WYX3-G82E8-9MLLP-X5TZG



PENNEO

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

Truls Arne Grøstad

Partner

På vegne av: BDO AS

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2026-03-20 15:04:17 UTC



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bankID



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Start Note Accounting principles

The annual accounts have been prepared in compliance with the Accounting Act and accounting principles generally accepted in Norway. All amounts are stated in Norwegian Kroner (NOK). The financial year follows the calendar year with balance sheet date at 31st December.

The company has changed its classification in 2024 and as of 31st December the company meets the criteria for small enterprises. The company follows the main rules of the Accounting Act with the exception of the preparation of a cash flow statement pursuant to § 3-2 (2) and the board of directors' annual report pursuant to § 2-1.

Nature of business and where it is conducted

The company's business consists of trading, agency, repair, fabrication, and is operated worldwide.

Use of estimates

The preparation of financial statements in compliance with the Accounting Act requires the use of estimates.

The application of the company's accounting principles also require management to apply assessments. Areas which to a great extent contain such assessments, a high degree of complexity, or areas in which assumptions and estimates are significant for the financial statements, are described in the notes.

Revenues

Income from sale of goods and services are recognised at fair value of the consideration, net after deduction of VAT, returns, discounts and reductions. Sales are taken to income when the company has delivered its products to the customer and there are no unsatisfied commitments which may influence the customer's acceptance of the product. Delivery is not completed until the products have been sent to the agreed place, and risks relating to loss and obsolescence have been transferred to the customer. Historical data is applied to estimate and recognise provisions for quantity rebates and returns at the sales date. Provisions for expected guarantee work are recognised as expenses and provisions for liabilities.

Revenue from services is recognized in the financial statements as they are delivered. The sale of services at fixed terms is recognized as income in proportion to hours performed over the total estimated hours for the delivery, after taking into account any expected additional work and other expected additional costs.

Interest income

Interest income are recognized in the financial statements as they are earned.

Classification of balance sheet items

Assets intended for long term ownership or use have been classified as fixed assets. Assets relating to the trading cycle have been classified as current assets. Other receivables are classified as current assets if they are to be repaid within one year after the transaction date. Similar criteria apply to liabilities. First year's instalment on long term liabilities and long term receivables are, however, not classified as short term liabilities and current assets.

Purchase costs

The purchase cost of assets includes the cost price for the asset, adjusted for bonuses, discounts and other rebates received, and purchase costs (freight, customs fees, public fees which are non-refundable and any other direct purchase costs). Purchases in foreign currencies are reflected in the balance sheet at the exchange rate at the transaction date.

For fixed assets and intangible assets purchase cost also includes direct expenses to prepare the asset for use, such as expenses for testing of the asset.

Fixed assets/Long term liabilities

Fixed assets consists of items intended for permanent ownership and use. Fixed assets are valued at the cost of acquisition. Fixed assets are capitalized and depreciated over useful life. In the case of non-incidentual reduction in value, the asset will be written down to the fair value. Fixed assets are written down to the recoverable amount if impairment is not expected to be temporary. Recoverable amount is the higher of net realizable value and value in use. Value in use is the present value of future cash flows associated with the asset. Impairment is reversed when the basis for the write down no longer exists. Long-term liabilities are recorded at nominal value at the time.

Inventories

Inventories are valued at the lower of purchase cost (according to the FIFO principle) and fair value. Recoverable amount has been used as approximation to net realisable value for raw materials and work in progress. For finished goods and work in progress purchase cost comprises cost of product design, material consumption, direct payroll expenses and other direct and indirect production expenses (based on normal capacity). Fair value is estimated sales costs less expenses for completion and sale. Only variable expenses are considered necessary to sell finished goods, whilst fixed production expenses are also included as necessary for not finished goods.



Debtors

Trade debtors are recognised in the balance sheet after provision for bad debts. The bad debts provision is made on basis of an individual assessment of each debtor and an additional provision is made for other debtors to cover expected losses. Significant financial problems at the customers, the likelihood that the customer will become bankrupt or experience financial restructuring and postponements and insufficient payments, are considered indicators that the debtors should be written down.

Other debtors, both current and long term, are recognised at the lower of nominal and net realisable value. Net realisable value is the present value of estimated future payments. When the effect of a writedown is insignificant for accounting purposes this is, however, not carried out.

Foreign currencies

Assets and liabilities in foreign currencies are valued at the exchange rate on the balance sheet date. Exchange gains and losses relating to sales and purchases in foreign currencies are recognised as finance.

Liabilities

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

Guarantee commitments/complaints

Guarantee commitments relating to completed sales are valued at the estimated cost of such work. The estimate is made on the basis of historical figures for guarantee work, but adjusted for expected differences due to, for instance, changes in quality assurance routines and changes in product range.

Pensions

The pension is financed through payments to insurance companies (contribution plan).

Taxes

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. 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.

Deferred tax is reflected at nominal value.

**Schottel Nordic AS**

Notes 2025

Note 1 Revenue

Specification of revenue by nature:	2025	2024
Income from sale of solutions	94 801 889	86 210 170
Income from sale of service and spare parts	68 760 442	52 245 150
other income	0	-
Provisions	5 543 500	3 261 694
Total	169 105 831	141 717 014

Geographical distribution of revenue:

Norway	14 952 000	9 253 895
Offshore	154 153 831	132 463 119
Total	169 105 831	141 717 014

Note 2 Related-party transactions**Related-party transactions:**

	2025	2024
a) Sales of goods and services	2 914 774	7 642 607
b) Purchases of goods and services	95 006 695	70 365 787

Receivables

Receivables from Schottel		
Account receivable from Schottel GmbH	1 995 415	177 113
Account receivable from other group companies	247 000	1 332 771

Debt

Debt to Schottel GmbH		
Accounts payable to Schottel GmbH	13 220 248	14 701 299
Accounts payable to other group companies	-	

Note 3 Payroll expenses, number of employees, remunerations, loans to employees, etc.

Payroll expenses	2025	2024
Salaries/wages	23 536 265	21 673 973
Social security fees	3 789 496	3 733 796
Pension expenses	967 289	741 434
Other remuneration	1 380 557	848 520
Total	29 673 607	26 997 723

Total man-years	18	16
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Note 4 Pension

The company is obliged to establish occupational pension according to the Law of obligatory occupational pension and has entered into an arrangement with a life insurance company that satisfies the requirements of the law.



Note 5 Allowances Remuneration to the CEO, Board of Directors and Auditors

CEO is the only one in the board. There have not been any allowance to the board.
No loans/sureties have been granted to the general manager, Chairman of the Board or other related parties.

Remuneration to auditor

	2025	2024
Statutory audit	237 269	195 215
Technical assistance with financial statements and tax papers		
Other and advisory services		-
Total audit fees	237 269	195 215

Note 6 Fixed assets

Fixed assets	Machinery / equipment	Sum fixed assets
Purchase cost 01.01.	2 333 034	2 333 034
Additions	0	0
Disposals		0
Purchase cost 31.12.	2 333 034	2 333 034
Accumulated depreciation 31.12.	1 375 908	1 375 908
Net book value 31.12.	957 126	957 126
Depreciation in the year	143 450	143 450
Expected useful life	5 years	
Depreciation plan	linear	

Note 7 Specification of financial income and expenses

	2025	2024
Financial income		
Interest income	795 293	988 307
Other financial income agio	4 925 601	2 481 177
Total financial income	5 720 894	3 469 484
Financial expenses		
Interest expenses	59 181	8 998
Other financial expenses disagio	307 746	528 852
Total financial expenses	366 927	537 850



Schottel Nordic AS

Notes 2025

Note 8 Taxes

Calculation of deferred tax/deferred tax benefit

	2025	2024	Change
Temporary differences			
Receivables	58 648	-1 270 440	-1 329 088
Inventories		-	-
Fixed assets	212 257	169 483	-42 774
Guarantees	-500 000	-500 000	-
Basis for deferred tax/(deferred tax asset)	-229 095	-1 600 957	-1 371 862
Applicable tax rate	22 %	22 %	
Deferred tax/(deferred tax asset) in the balance sheet	-50 401	-352 211	-301 810

Basis for payable tax

	2025	2024
Result before taxes	27 552 842	24 361 940
Permanent differences	176 447	95 391
Change in temporary differences	-1 371 863	663 012
Tax loss carryforwards		
Taxable income (basis for payable taxes in the balance sheet)	26 357 426	25 120 343
Tax rate	22 %	22 %
Payable tax	5 798 634	5 526 475

Components of the income tax expense

	2025	2024
Payable tax on this year's result	5 798 634	5 526 475
Change in deferred tax	301 810	-145 863
Tax expense	6 100 444	5 380 613

Reconciliation of the tax expense

Result before taxes	27 552 842	24 361 940
Nominal tax rate	22 %	22 %
Calculated tax	6 061 625	5 359 627
Tax effect of permanent differences	38 818	20 986
Net	6 100 443	5 380 613

Payable taxes in the balance sheet

	5 798 634	5 526 475
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Note 9 Equity and shareholders' information

	Share capital	Share premium	Other paid in equity	Other equity	Total
Equity at 01.01	706 995	4 723 343	48 482	51 106 858	56 585 679
Annual result				21 452 398	21 452 398
Additional dividend				-21 295 429	-21 295 429
Equity 31.12	706 995	4 723 343	48 482	51 263 827	56 742 648

Note 10 Inventories

	2025	2024
Raw materials	32 955 489	30 494 352
Total	32 955 489	30 494 352
Inventory stated at purchase price	32 955 489	30 494 352
Provision for obsolescence	-	-
Total	32 955 489	30 494 352



Schottel Nordic AS

Notes 2025

Note 11 Debtors and liabilities

Trade debtors	2025	2024
Trade debtors at nominal value	19 851 685	33 908 681
Bad debts provision	-221 050	-1 284 863
Trade debtors in the balance sheet	19 630 635	32 623 819

Debtors which fall due later than one year

Other long term debtors	0	0
Total	0	0

Long term liabilities which fall due later than 5 years

Other long term liabilities	0	0
Total	0	0

Note 12 Restricted bank deposits

Restricted bank deposits	2025	2024
Withheld employee taxes	1 283 340	1 373 317

Note 13 Share capital and shareholder information

	Numbers of shares	Nominal value	Share capital
Ordinary shares	900	786	706 995

All shares are owned by Schottel GmbH, Germany

Schottel Nordic AS is included in the consolidated accounts that are prepared by Schottel Industries GmbH, with its headquarters in Spay/Rhine, Germany. The consolidated accounts are accessible upon request per e-mail to info@schottel.de.

Note 14 Financial information

Credit risk:

The company provides an ordinary credit line for its customers. All receivables are of short term nature. Credit risk is mitigated by control routines for credit acceptance and segregation of duties. For customer which are new to SNO, credit rating will be carried out

Operational risk:

The main operational risks are asses to comprise technical risks and human resources risks.

Exchange rate risk:

Sales transactions are partly denominated in NOK and partly in Euro. Goods are purchased in foreign currencies, mainly Euro. Personnel expenses and other operating expences are denominated in NOK. Changes in exchange rates might have a significant impact on the financial performance.

Liquidity risk:

The company has satisfactory liquidity. The liquidity situation is predictable and the risk for running out of liquidity is perceived to be low.



Annual report for
SCHOTTEL NORDIC AS

914204305

Financial year
01/01/2025 - 31/12/2025



SCHOTTEL NORDIC AS
914 204 305

Income statement

	Note	2025	2024
Operating income			
Revenue	1,2	163 562 331	138 455 320
Other operating income	1,2	5 543 500	3 261 694
Total operating income		169 105 832	141 717 014
Operating expenses			
Raw materials and consumables used		-99 535 590	-76 495 088
Staff costs	3,4	-29 673 607	-26 997 723
Depreciation of fixed assets and intangible assets	6	-143 445	-125 345
Other operating expenses	5	-17 554 316	-16 668 550
Total operating expenses		-146 906 957	-120 286 707
Result of operations		22 198 875	21 430 307
Financial income			
Other interest income		795 293	988 308
Other financial income	7	4 925 601	2 481 177
Total financial income		5 720 894	3 469 484
Financial expenses			
Other interest charge		-59 181	-4 810
Other financial expense	7	-307 746	-533 040
Total financial expenses		-366 927	-537 850
Net financial items		5 353 967	2 931 634
Operating result before tax		27 552 842	24 361 940
Tax on result	8	-6 100 444	-5 380 612
Annual result		21 452 398	18 981 328
Appropriations			
Additional dividends	9	21 295 429	4 626 817
Transfers to/from other equity	9	156 969	14 354 511
Total appropriations		21 452 398	18 981 328



SCHOTTEL NORDIC AS
914 204 305

Balance

	Note	31.12.2025	31.12.2024
ASSETS			
Fixed assets			
Intangible assets			
Deferred tax assets	8	50 401	352 211
Total intangible assets		50 401	352 211
Tangible fixed assets			
Fixtures and fittings, tools, office machinery, etc	6	957 132	1 100 576
Total fixed tangible assets		957 132	1 100 576
Total fixed assets		1 007 533	1 452 787
Current assets			
Inventories			
Inventories	10	32 955 489	30 494 352
Total inventories		32 955 489	30 494 352
Receivables			
Accounts receivable	11	19 630 635	32 623 819
Other short-term receivables		5 490 726	3 897 627
Total receivables		25 121 361	36 521 446
Bank deposits, cash in hand, etc			
Bank deposits, cash in hand, etc	12	23 617 239	23 081 681
Total bank deposits, cash in hand, etc		23 617 239	23 081 681
Total current assets		81 694 089	90 097 479
TOTAL ASSETS		82 701 622	91 550 266



SCHOTTEL NORDIC AS
914 204 305

Balance

	Note	31.12.2025	31.12.2024
EQUITY AND LIABILITIES			
Equity			
Paid-in capital			
Share capital	9	706 995	706 995
Share premium reserve	9	4 723 343	4 723 343
Other paid-in capital	9	48 482	48 482
Total paid-in-capital		5 478 820	5 478 820
Retained earnings			
Other equity	9	51 263 826	51 106 858
Total retained earnings		51 263 826	51 106 858
Total equity		56 742 647	56 585 678
Liabilities			
Current liabilities			
Trade creditors		13 640 609	15 864 069
Tax payable	8	5 798 634	5 526 475
Public duties payable		2 786 562	3 377 087
Other short-term liabilities		3 733 170	10 196 957
Total current liabilities		25 958 975	34 964 587
Total liabilities		25 958 975	34 964 587
TOTAL EQUITY AND LIABILITIES		82 701 622	91 550 266

FROGNER, 13/03/2026

Jan Helge Telseth
Chair of the board / General
Manager



Skatteetaten

Vår dato 25.06.2020	Din/Deres dato 10.06.2020	Saksbehandler Lars Waallorp
800 80 000 Skatteetaten.no	Din/Deres referanse AR377440000	Telefon 32212244
Org.nr 974761076	Vår referanse 2020/5543363	Postadresse Postboks 9200 Grønland 0134 OSLO

SCHOTTEL NORDIC AS
Postboks 3
2021 SKEDSMOKORSET

Att. Jan Helge Telseth

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Schottel Nordic AS, org.nr. 914 204 305

Vi viser til deres henvendelse sendt inn 10. juni 2020 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Schottel Nordic AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Schottel Nordic AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som danner grunnlaget for vedtaket ikke endres vesentlig.

Kopi av dette brevet må sendes til Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Den regnskapspliktige må selv dokumentere ved dette brev at tillatelse er gitt.

Bakgrunn

Schottel Nordic AS er eid av et utenlandsk selskap og er en del av et internasjonalt konsern. Selskapet driver virksomhet knyttet til reparasjon av maskiner, og virksomheten er rettet mot bedriftsmarkedet.

Skattekontorets vurdering

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

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

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



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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet er direkte eid av et utenlandsk selskap og er en del av et internasjonalt konsern. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.