



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 984 589 379  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: BUSINESS ANALYZE AS  
Forretningsadresse: Storgata 64  
2. etg  
2609 LILLEHAMMER

### Regnskapsår

Årsregnskapets periode: 01.01.2023 - 31.12.2023

### 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: Carl Fabian Flaaten  
Dato for fastsettelse av årsregnskapet: 11.06.2024

### Grunnlag for avgivelse

År 2023: Årsregnskapet er elektronisk innlevert  
År 2022: Tall er hentet fra elektronisk innlevert årsregnskap fra 2023

*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, 12.07.2024



### Resultatregnskap

Beløp i: NOK	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue		12 263 450	13 225 881
Other income		3 973 875	6 174 286
<b>Sum inntekter</b>		<b>16 237 325</b>	<b>19 400 167</b>
<b>Kostnader</b>			
Operational service expenses		1 612 983	2 703 782
Employee benefits expense	2	6 343 089	12 948 188
Depreciation and amortisation expenses	3	3 001 980	3 506 825
Nedskrivning av varige driftsmidler og immaterielle eiendeler			11 124
Other expenses	2	4 805 969	5 955 126
<b>Sum kostnader</b>		<b>15 764 021</b>	<b>25 125 044</b>
<b>Driftsresultat</b>		<b>473 304</b>	<b>-5 724 877</b>
<b>Finansinntekter og finanskostnader</b>			
Income from subsidiaries	4		
Renteinntekt fra foretak i samme konsern		481 609	6 145
Annen renteinntekt		185	861
Other financial income		34 411	34 105
<b>Sum finansinntekter</b>		<b>516 205</b>	<b>41 110</b>
Rentekostnad til foretak i samme konsern			1 044 678
Annen rentekostnad		667	5 684
Other financial expenses		23 331	33 104
<b>Sum finanskostnader</b>		<b>23 998</b>	<b>1 083 465</b>
<b>Netto finans</b>		<b>492 207</b>	<b>-1 042 355</b>
<b>Ordinært resultat før skattekostnad</b>		<b>965 510</b>	<b>-6 767 232</b>
Income tax expense	4	215 608	-1 486 336
<b>Ordinært resultat etter skattekostnad</b>		<b>749 902</b>	<b>-5 280 896</b>
<b>Årsresultat</b>		<b>749 902</b>	<b>-5 280 896</b>



## Resultatregnskap

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
Årsresultat etter minoritetsinteresser		749 902	-5 280 896
<b>Totalresultat</b>		<b>749 902</b>	<b>-5 280 896</b>
<b>Overføringer og disponeringer</b>			
Udekket tap	5		-5 280 896
Other equity	5	749 902	
<b>Sum overføringer og disponeringer</b>		<b>749 902</b>	<b>-5 280 896</b>



### Balanse

Beløp i: NOK	Note	2023	2022
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
Capitalized development costs	3	3 671 954	6 673 934
Concessions, patents, licences, trademarks, and similar rights	3		
Utsatt skattefordel	4	434	16 523
Goodwill	3		
<b>Sum immaterielle eiendeler</b>		<b>3 672 388</b>	<b>6 690 457</b>
<b>Sum anleggsmidler</b>		<b>3 672 388</b>	<b>6 690 457</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Accounts receivables		1 609 553	2 353 986
Other short-term receivables	6	120 959	335 687
Konsernfordringer	6	15 526 055	25 286 178
<b>Sum fordringer</b>		<b>17 256 568</b>	<b>27 975 850</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and cash equivalents	7	243 641	582 263
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>243 641</b>	<b>582 263</b>
<b>Sum omløpsmidler</b>		<b>17 500 210</b>	<b>28 558 113</b>
<b>SUM EIENDELER</b>		<b>21 172 597</b>	<b>35 248 570</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	5, 8	1 364 691	1 364 691
Overkurs	5	1 934 475	1 934 475
Annen innskutt egenkapital	5	16 759 860	16 759 860



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>Sum innskutt egenkapital</b>		<b>20 059 026</b>	<b>20 059 026</b>
<b>Opptjent egenkapital</b>			
Other equity	5	-5 658 054	-5 700 575
<b>Sum opptjent egenkapital</b>		<b>-5 658 054</b>	<b>-5 700 575</b>
<b>Sum egenkapital</b>		<b>14 400 972</b>	<b>14 358 451</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
<b>Annen langsiktig gjeld</b>			
Langsiktig konserngjeld	6		
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	6	337 488	548 381
Public duties payable		832 447	1 574 080
Kortsiktig konserngjeld	6	906 900	11 432 290
Other current liabilities	6	4 694 790	7 335 368
<b>Sum kortsiktig gjeld</b>		<b>6 771 625</b>	<b>20 890 119</b>
<b>Sum gjeld</b>		<b>6 771 625</b>	<b>20 890 119</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>21 172 597</b>	<b>35 248 570</b>



## Brønnøysundregistrene

### ÅRSREGNSKAP FOR REGNSKAPSÅRET 2023 - GENERELL INFORMASJON

Journalnummer: 2024 616327

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Brønnøysundregistrene, 11.07.2024



Organisasjonsnr: 984 589 379  
BUSINESS ANALYZE AS

## RESULTATREGNSKAP

Beløp i: NOK	Note	2023	2022
<b>RESULTATREGNSKAP</b>			
<b>Inntekter</b>			
Revenue		12 263 450	13 225 881
Other income		3 973 875	6 174 286
<b>Sum inntekter</b>		<b>16 237 325</b>	<b>19 400 167</b>
<b>Kostnader</b>			
Operational service expenses		1 612 983	2 703 782
Employee benefits expense	2	6 343 089	12 948 188
Depreciation and amortisation expenses	3	3 001 980	3 506 825
Nedskrivning av varige driftsmidler og immaterielle eiendeler			11 124
Other expenses	2	4 805 969	5 955 126
<b>Sum kostnader</b>		<b>15 764 021</b>	<b>25 125 044</b>
<b>Driftsresultat</b>		<b>473 304</b>	<b>-5 724 877</b>
<b>Finansinntekter og finanskostnader</b>			
Income from subsidiaries	4		
Renteinntekt fra foretak i samme konsern		481 609	6 145
Annen renteinntekt		185	861
Other financial income		34 411	34 105
<b>Sum finansinntekter</b>		<b>516 205</b>	<b>41 110</b>
Rentekostnad til foretak i samme konsern			1 044 678
Annen rentekostnad		667	5 684
Other financial expenses		23 331	33 104
<b>Sum finanskostnader</b>		<b>23 998</b>	<b>1 083 465</b>
<b>Netto finans</b>		<b>492 207</b>	<b>-1 042 355</b>
<b>Ordinært resultat før skattekostnad</b>			
Income tax expense	4	965 510	-6 767 232
<b>Ordinært resultat etter skattekostnad</b>		<b>215 608</b>	<b>-1 486 336</b>
<b>Årsresultat</b>		<b>749 902</b>	<b>-5 280 896</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>749 902</b>	<b>-5 280 896</b>
<b>Totalresultat</b>		<b>749 902</b>	<b>-5 280 896</b>



<b>Overføringer og disponeringer</b>			
Udekket tap	5		-5 280 896
Other equity	5	749 902	
<b>Sum overføringer og disponeringer</b>		<b>749 902</b>	<b>-5 280 896</b>



Organisasjonsnr: 984 589 379  
BUSINESS ANALYZE AS

## BALANSE

Beløp i: NOK Note 2023 2022

### BALANSE - EIENDELER

#### Anleggsmidler

##### Immaterielle eiendeler

Capitalized development costs	3	3 671 954	6 673 934
Concessions, patents, licences, trademarks, and similar rights	3		
Utsatt skattefordel	4	434	16 523
Goodwill	3		
<b>Sum immaterielle eiendeler</b>		<b>3 672 388</b>	<b>6 690 457</b>
<b>Sum anleggsmidler</b>		<b>3 672 388</b>	<b>6 690 457</b>

#### Omløpsmidler

##### Varer

#### Fordringer

Accounts receivables		1 609 553	2 353 986
Other short-term receivables	6	120 959	335 687
Konsernfordringer	6	15 526 055	25 286 178
<b>Sum fordringer</b>		<b>17 256 568</b>	<b>27 975 850</b>

#### Bankinnskudd, kontanter og lignende

Cash and cash equivalents	7	243 641	582 263
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>243 641</b>	<b>582 263</b>
<b>Sum omløpsmidler</b>		<b>17 500 210</b>	<b>28 558 113</b>
<b>SUM EIENDELER</b>		<b>21 172 597</b>	<b>35 248 570</b>

### BALANSE - EGENKAPITAL OG GJELD

#### Egenkapital

##### Innskutt egenkapital

Share capital	5, 8	1 364 691	1 364 691
Overkurs	5	1 934 475	1 934 475
Annen innskutt egenkapital	5	16 759 860	16 759 860
<b>Sum innskutt egenkapital</b>		<b>20 059 026</b>	<b>20 059 026</b>

##### Opptjent egenkapital

Other equity	5	-5 658 054	-5 700 575
<b>Sum opptjent egenkapital</b>		<b>-5 658 054</b>	<b>-5 700 575</b>



<b>Sum egenkapital</b>		<b>14 400 972</b>	<b>14 358 451</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
<b>Annen langsiktig gjeld</b>			
Langsiktig konserngjeld	6		
<b>Sum langsiktig gjeld</b>		<b>0</b>	<b>0</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	6	337 488	548 381
Public duties payable		832 447	1 574 080
Kortsiktig konserngjeld	6	906 900	11 432 290
Other current liabilities	6	4 694 790	7 335 368
<b>Sum kortsiktig gjeld</b>		<b>6 771 625</b>	<b>20 890 119</b>
<b>Sum gjeld</b>		<b>6 771 625</b>	<b>20 890 119</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>21 172 597</b>	<b>35 248 570</b>



Organisasjonsnr: 984 589 379  
BUSINESS ANALYZE AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

## Note

Antall årsverk i regnskapsåret  
14.00

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

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Samlet beløp - felles kontrollert virksomhet Årets Fjorårets

Pantstillelse Beløp

Beholdning av egne aksjer Antall Pålydende Andel av aksjek.



# Annual Report 2023

## Business Analyze AS

Income statement  
Balance sheet  
Notes to the accounts



Org.no.: 984 589 379



## INCOME STATEMENT 01.01.-31.12.

### BUSINESS ANALYZE AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2023	2022
Revenue		12 263 450	13 225 881
Other income		3 973 875	6 174 286
<b>Total income</b>		<b>16 237 325</b>	<b>19 400 167</b>
Operational service expenses		1 612 983	2 703 782
Employee benefits expense	2	6 343 089	12 948 188
Depreciation and amortisation expenses	3	3 001 980	3 506 825
Impairment loss		0	11 124
Other expenses	2	4 805 969	5 955 126
<b>Total expenses</b>		<b>15 764 021</b>	<b>25 125 044</b>
<b>Operating profit</b>		<b>473 304</b>	<b>-5 724 877</b>
<b>FINANCIAL INCOME AND EXPENSES</b>			
Interest income from group companies		481 609	6 145
Other interest income		185	861
Other financial income		34 411	34 105
Interest expense to group companies		0	1 044 678
Other interest expenses		667	5 684
Other financial expenses		23 331	33 104
<b>Net financial items</b>		<b>492 207</b>	<b>-1 042 355</b>
Net profit before tax		965 510	-6 767 232
Income tax expense	4	215 608	-1 486 336
<b>Net profit after tax</b>		<b>749 902</b>	<b>-5 280 896</b>
<b>Net profit or loss</b>		<b>749 902</b>	<b>-5 280 896</b>
<b>ATTRIBUTABLE TO</b>			
Other equity	5	749 902	0
Loss brought forward	5	0	5 280 896
<b>Total</b>		<b>749 902</b>	<b>-5 280 896</b>



### BALANCE SHEET 31.12.

#### BUSINESS ANALYZE AS

ASSETS	Note	2023	2022
<b>NON-CURRENT ASSETS</b>			
<b>INTANGIBLE ASSETS</b>			
Capitalized development costs	3	3 671 954	6 673 934
Deferred tax assets	4	434	16 523
<b>Total intangible assets</b>		<b>3 672 388</b>	<b>6 690 457</b>
<b>Total non-current assets</b>		<b>3 672 388</b>	<b>6 690 457</b>
<b>CURRENT ASSETS</b>			
<b>DEBTORS</b>			
Accounts receivables		1 609 553	2 353 986
Other short-term receivables	6	120 959	335 687
Receivables from group companies	6	15 526 055	25 286 178
<b>Total receivables</b>		<b>17 256 568</b>	<b>27 975 850</b>
Cash and cash equivalents	7	243 641	582 263
<b>Total current assets</b>		<b>17 500 210</b>	<b>28 558 113</b>
<b>Total assets</b>		<b>21 172 597</b>	<b>35 248 570</b>



**BALANCE SHEET 31.12.**

**BUSINESS ANALYZE AS**

<b>EQUITY AND LIABILITIES</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>EQUITY</b>			
<b>PAID-IN CAPITAL</b>			
Share capital	5, 8	1 364 691	1 364 691
Share premium reserve	5	1 934 475	1 934 475
Other paid-up equity	5	16 759 860	16 759 860
<b>Total paid-up equity</b>		<b>20 059 026</b>	<b>20 059 026</b>
<b>RETAINED EARNINGS</b>			
Other equity	5	-5 658 054	-5 700 575
<b>Total retained earnings</b>		<b>-5 658 054</b>	<b>-5 700 575</b>
<b>Total equity</b>		<b>14 400 972</b>	<b>14 358 451</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade payables	6	337 488	548 381
Public duties payable		832 447	1 574 080
Liabilities to group companies	6	906 900	11 432 290
Other current liabilities	6	4 694 790	7 335 368
<b>Total current liabilities</b>		<b>6 771 625</b>	<b>20 890 119</b>
<b>Total liabilities</b>		<b>6 771 625</b>	<b>20 890 119</b>
<b>Total equity and liabilities</b>		<b>21 172 597</b>	<b>35 248 570</b>

Høvik, 11.06.2024  
The board of Business Analyze AS

\_\_\_\_\_  
Steffen Torp  
chairman of the board

\_\_\_\_\_  
Rolf Henrik Bekkstrand  
member of the board

\_\_\_\_\_  
Christina Karlsson  
member of the board

\_\_\_\_\_  
Lasse Sten  
general Manager



## **Accounting principles**

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

## **Foreign currency**

Monetary foreign currency items are valued at the exchange rate on the balance sheet date.

## **Operating revenues**

Revenue comprises the fair valuta of the consideration received or receivable for the sale of goods and services in the ordinary course of the Company's activities. Revenue is shown as the net of value-added tax, returns, rebates and discounts. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

### *License fee for standard software*

Revenue is recognized at the time of delivery, and when the significant risks and benefits associated with the ownership of the license sold have passed to the buyer and can be reliably measured. The software will not be delivered before the customer has agreed on the delivery, which corresponds to the date on which the software is made available to and can be used by the customer.

### *Maintenance fee for standard software*

Revenue from maintenance contracts is recognized on a straight-line basis over the applicable contract period. Contract periods of 1 year or shorter are classified as short-term liabilities.

### *Rendering of services*

Revenue in connection with services rendered with respect to the delivery of standard software, including installation and implementation, are recognized as the services are delivered. Revenue from support and other consulting services is recognized when the services are performed.

## **Operational service expenses**

External costs that are directly related to subscription fees and direct sales are classified as operational service expense to reflect the actual external expenses of sales. Operational service expenses include expenses for hosting of servers and security, and changes in inventory as cost of goods sold. Payroll costs for employees in the company's sales and customer support divisions are classified as Personell expenses.

## **Tax**

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

## **Classification and valuation of balance sheet items**

Fixed assets include assets included for long-term ownership and use. Fixed assets are valued at acquisition cost. Property, plant and equipment are entered in the balance sheet and depreciated over the asset's economic lifetime. Property, plant and equipment are written down to a recoverable amount in the case of fall in value which is expected not to be temporary. The recoverable amount is the higher of the net sale value and value in use. Value in use is the present value of future cash flows related to the asset. Write-downs are reversed when the basis for the write-down is no longer present.

Current assets and short-term liabilities normally include items that fall due for payment within one year of the balance sheet date. Current assets are valued at the lower of acquisition cost and fair value.

## **Classification and valuation of intangible assets**

Development expenses are taken into the balance sheet providing a future financial benefit relating to the development of an identifiable intangible asset can be identified and the expenses can be reliably



measured. Otherwise such expenses are expensed as and when incurred. Capitalized development expenses are depreciated on a straight-line basis over the asset's expected useful life.

## Receivables

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables.

## Note 2 Salary costs, number of full-time equivalents and audit fees

	2023	2022
Salaries	5 183 648	11 305 121
Employment tax	828 818	1 705 282
Pension costs	132 412	218 084
Other benefits	198 211	-280 299
<b>Total</b>	<b>6 343 089</b>	<b>12 948 188</b>

In 2023 the company employed 6 full-time equivalents.

No loans/sureties have been granted to the general manager, board chairman or other related parties.

## Expensed Audit Fee:

	2023	2022
Statutory audit	126 603	156 747
Other services	0	29 855
<b>Sum</b>	<b>126 603</b>	<b>186 602</b>

Audit fees are presented excluding VAT.

## Note 3 Intangible assets

	Capitalized development costs	Total
Acquisition cost 01.01.2023	22 030 879	22 030 879
Additions	0	0
Disposal	0	0
<b>Acquisition cost 31.12.2023</b>	<b>22 030 879</b>	<b>22 030 879</b>
Acc. depreciations and write-downs 01.01.2023	15 356 945	15 356 945
This year's depreciation	3 001 980	3 001 980
Disposal	0	0
<b>Acc. depreciations and write-downs 31.12.2023</b>	<b>18 358 925</b>	<b>18 358 925</b>
<b>Book value 31.12.2023</b>	<b>3 671 954</b>	<b>3 671 954</b>
Economic lifetime	5 years	
Decreciation plan	Linear	



## Note 4 Tax

<b>This year's tax expense</b>	<b>2023</b>	<b>2022</b>	
Entered tax on ordinary profit/loss:			
Payable tax	199 518	0	
Changes in deferred tax assets	16 090	-1 486 336	
<b>Tax expense on ordinary profit/loss</b>	<b>215 608</b>	<b>-1 486 336</b>	
<b>Taxable income</b>	<b>2023</b>	<b>2022</b>	
Ordinary profit/loss before tax	965 510	-6 767 232	
Permanent differences	14 529	11 156	
Changes temporary differences	-73 139	-18 137	
Received Group contribution from parent company	0	21 136 996	
Provided Group contribution	-906 900	0	
Allocation of loss to be brought forward	0	-14 362 783	
<b>Taxable income</b>	<b>0</b>	<b>0</b>	
<b>Payable tax in the balance</b>	<b>2023</b>	<b>2022</b>	
Payable tax on this year's result	199 518	-4 650 139	
Payable tax on provided Group contribution	-199 518	0	
Payable tax on received Group contribution	0	4 650 139	
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>	
<b>Specification of temporary differences</b>	<b>2023</b>	<b>2022</b>	<b>Difference</b>
Tangible fixed assets	1	-14 430	-14 431
Accounts receivable	-1 968	-60 675	-58 708
<b>Total</b>	<b>-1 967</b>	<b>-75 106</b>	<b>-73 139</b>
Not included in the deferred tax calculation	0	0	0
<b>Basis for calculation of deferred tax</b>	<b>-1 967</b>	<b>-75 106</b>	<b>-73 139</b>
Deferred tax (+) / assets (-) (22%)	-433	-16 523	16 091
<b>Deferred tax (+) / assets (-) in the balance sheet</b>	<b>-433</b>	<b>-16 523</b>	<b>16 091</b>



## Note 5 Equity capital

	Share capital	Share premium	Other paid-in equity	Other equity	Total equity
Pr 31.12.2022	1 364 691	1 934 475	16 759 860	-5 358 574	14 700 452
Corrections posted against equity*	0	0	0	-342 001	-342 001
<b>Pr. 01.01.2023</b>	<b>1 364 691</b>	<b>1 934 475</b>	<b>16 759 860</b>	<b>-5 700 575</b>	<b>14 358 451</b>
Result of the year	0	0	0	749 902	749 902
Group contributions provided	0	0	0	-707 382	-707 382
<b>Pr 31.12.2023</b>	<b>1 364 691</b>	<b>1 934 475</b>	<b>16 759 860</b>	<b>-5 658 055</b>	<b>14 400 972</b>

\* Corrections recorded against opening balance sheet other equity of NOK -342.001 is due to deferred revenue from customer contracts being understated. The error is related to prior periods and have no impact on 2022 or 2023 revenues.

## Note 6 Intercompany balances

### Receivables

	Other current receivables	
	2023	2022
Group companies	15 526 055	25 286 178
<b>Total</b>	<b>15 526 055</b>	<b>25 286 178</b>

The Visma group has established a group account system where, according to the agreement, Visma Treasury AS is the holder, while other group companies are sub-account holders or participants. The bank can settle deductions on deposits against each other so that the net position represents balances between Danske Bank and Visma Treasury AS. Business Analyze AS's deposit in the group account scheme is NOK 14 145 501 per 31 December 2023.

### Liabilities

	Trade payables		Other current liabilities	
	2023	2022	2023	2022
Group companies	0	115 000	1 183 506	11 708 896
<b>Total</b>	<b>0</b>	<b>115 000</b>	<b>1 183 506</b>	<b>11 708 896</b>

## Note 7 Restricted bank deposits

Restricted bank deposits	2023	2022
Withheld employee taxes	243 624	535 163



## **Note 8 Total shares, shareholders etc**

The share capital of NOK 1 364 691 consists of 1 364 691 shares with nominal value of NOK 1.

All shares are held by the parent company Visma Norge Holding AS. The ultimate parent is Visma AS, which has its registered offices in Karenslyst allé 56, 0277 Oslo. The group consolidated financial statement for Visma AS is available on: <https://annualreport.visma.com/>.



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CONTROL

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## Signers:

<i>Name/Phone</i>	<i>Method</i>	<i>Date</i>
Torp, Steffen	BANKID	2024-06-12 10:54
Bekkstrand, Rolf Henrik	BANKID	2024-06-12 10:59
Karlsson, Christina	BANKID	2024-06-11 20:58
Sten, Lasse	BANKID	2024-06-11 10:58

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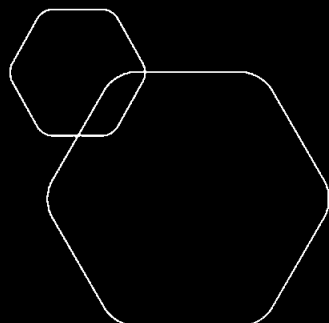


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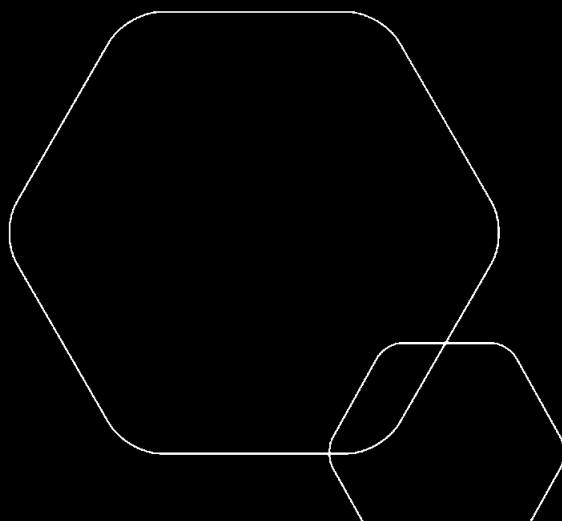
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# Annual Report 2023 Business Analyze AS

Income statement  
Balance sheet  
Notes to the accounts



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## INCOME STATEMENT 01.01.-31.12.

### BUSINESS ANALYZE AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2023	2022
Revenue		12 263 450	13 225 881
Other income		3 973 875	6 174 286
<b>Total income</b>		<b>16 237 325</b>	<b>19 400 167</b>
Operational service expenses		1 612 983	2 703 782
Employee benefits expense	2	6 343 089	12 948 188
Depreciation and amortisation expenses	3	3 001 980	3 506 825
Impairment loss		0	11 124
Other expenses	2	4 805 969	5 955 126
<b>Total expenses</b>		<b>15 764 021</b>	<b>25 125 044</b>
<b>Operating profit</b>		<b>473 304</b>	<b>-5 724 877</b>
<b>FINANCIAL INCOME AND EXPENSES</b>			
Interest income from group companies		481 609	6 145
Other interest income		185	861
Other financial income		34 411	34 105
Interest expense to group companies		0	1 044 678
Other interest expenses		667	5 684
Other financial expenses		23 331	33 104
<b>Net financial items</b>		<b>492 207</b>	<b>-1 042 355</b>
Net profit before tax		965 510	-6 767 232
Income tax expense	4	215 608	-1 486 336
<b>Net profit after tax</b>		<b>749 902</b>	<b>-5 280 896</b>
<b>Net profit or loss</b>		<b>749 902</b>	<b>-5 280 896</b>
<b>ATTRIBUTABLE TO</b>			
Other equity	5	749 902	0
Loss brought forward	5	0	5 280 896
<b>Total</b>		<b>749 902</b>	<b>-5 280 896</b>

BUSINESS ANALYZE AS

SIDE 2

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### BALANCE SHEET 31.12.

#### BUSINESS ANALYZE AS

ASSETS	Note	2023	2022
<b>NON-CURRENT ASSETS</b>			
<b>INTANGIBLE ASSETS</b>			
Capitalized development costs	3	3 671 954	6 673 934
Deferred tax assets	4	434	16 523
<b>Total intangible assets</b>		<b>3 672 388</b>	<b>6 690 457</b>
<b>Total non-current assets</b>		<b>3 672 388</b>	<b>6 690 457</b>
<b>CURRENT ASSETS</b>			
<b>DEBTORS</b>			
Accounts receivables		1 609 553	2 353 986
Other short-term receivables	6	120 959	335 687
Receivables from group companies	6	15 526 055	25 286 178
<b>Total receivables</b>		<b>17 256 568</b>	<b>27 975 850</b>
Cash and cash equivalents	7	243 641	582 263
<b>Total current assets</b>		<b>17 500 210</b>	<b>28 558 113</b>
<b>Total assets</b>		<b>21 172 597</b>	<b>35 248 570</b>



## BALANCE SHEET 31.12.

### BUSINESS ANALYZE AS

EQUITY AND LIABILITIES	Note	2023	2022
<b>EQUITY</b>			
<b>PAID-IN CAPITAL</b>			
Share capital	5, 8	1 364 691	1 364 691
Share premium reserve	5	1 934 475	1 934 475
Other paid-up equity	5	16 759 860	16 759 860
<b>Total paid-up equity</b>		<b>20 059 026</b>	<b>20 059 026</b>
<b>RETAINED EARNINGS</b>			
Other equity	5	-5 658 054	-5 700 575
<b>Total retained earnings</b>		<b>-5 658 054</b>	<b>-5 700 575</b>
<b>Total equity</b>		<b>14 400 972</b>	<b>14 358 451</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade payables	6	337 488	548 381
Public duties payable		832 447	1 574 080
Liabilities to group companies	6	906 900	11 432 290
Other current liabilities	6	4 694 790	7 335 368
<b>Total current liabilities</b>		<b>6 771 625</b>	<b>20 890 119</b>
<b>Total liabilities</b>		<b>6 771 625</b>	<b>20 890 119</b>
<b>Total equity and liabilities</b>		<b>21 172 597</b>	<b>35 248 570</b>

Høvik, 11.06.2024  
The board of Business Analyze AS

\_\_\_\_\_  
Steffen Torp  
chairman of the board

\_\_\_\_\_  
Rolf Henrik Bekstrand  
member of the board

\_\_\_\_\_  
Christina Karlsson  
member of the board

\_\_\_\_\_  
Lasse Sten  
general Manager



## **Accounting principles**

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

## **Foreign currency**

Monetary foreign currency items are valued at the exchange rate on the balance sheet date.

## **Operating revenues**

Revenue comprises the fair value of the consideration received or receivable for the sale of goods and services in the ordinary course of the Company's activities. Revenue is shown as the net of value-added tax, returns, rebates and discounts. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

### *License fee for standard software*

Revenue is recognized at the time of delivery, and when the significant risks and benefits associated with the ownership of the license sold have passed to the buyer and can be reliably measured. The software will not be delivered before the customer has agreed on the delivery, which corresponds to the date on which the software is made available to and can be used by the customer.

### *Maintenance fee for standard software*

Revenue from maintenance contracts is recognized on a straight-line basis over the applicable contract period. Contract periods of 1 year or shorter are classified as short-term liabilities.

### *Rendering of services*

Revenue in connection with services rendered with respect to the delivery of standard software, including installation and implementation, are recognized as the services are delivered. Revenue from support and other consulting services is recognized when the services are performed.

## **Operational service expenses**

External costs that are directly related to subscription fees and direct sales are classified as operational service expense to reflect the actual external expenses of sales. Operational service expenses include expenses for hosting of servers and security, and changes in inventory as cost of goods sold. Payroll costs for employees in the company's sales and customer support divisions are classified as Personell expenses.

## **Tax**

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

## **Classification and valuation of balance sheet items**

Fixed assets include assets included for long-term ownership and use. Fixed assets are valued at acquisition cost. Property, plant and equipment are entered in the balance sheet and depreciated over the asset's economic lifetime. Property, plant and equipment are written down to a recoverable amount in the case of fall in value which is expected not to be temporary. The recoverable amount is the higher of the net sale value and value in use. Value in use is the present value of future cash flows related to the asset. Write-downs are reversed when the basis for the write-down is no longer present.

Current assets and short-term liabilities normally include items that fall due for payment within one year of the balance sheet date. Current assets are valued at the lower of acquisition cost and fair value.

## **Classification and valuation of intangible assets**

Development expenses are taken into the balance sheet providing a future financial benefit relating to the development of an identifiable intangible asset can be identified and the expenses can be reliably

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measured. Otherwise such expenses are expensed as and when incurred. Capitalized development expenses are depreciated on a straight-line basis over the asset's expected useful life.

## Receivables

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables.

## Note 2 Salary costs, number of full-time equivalents and audit fees

	2023	2022
Salaries	5 183 648	11 305 121
Employment tax	828 818	1 705 282
Pension costs	132 412	218 084
Other benefits	198 211	-280 299
<b>Total</b>	<b>6 343 089</b>	<b>12 948 188</b>

In 2023 the company employed 6 full-time equivalents.

No loans/sureties have been granted to the general manager, board chairman or other related parties.

## Expensed Audit Fee:

	2023	2022
Statutory audit	126 603	156 747
Other services	0	29 855
<b>Sum</b>	<b>126 603</b>	<b>186 602</b>

Audit fees are presented excluding VAT.

## Note 3 Intangible assets

	Capitalized development costs	Total
Acquisition cost 01.01.2023	22 030 879	22 030 879
Additions	0	0
Disposal	0	0
<b>Acquisition cost 31.12.2023</b>	<b>22 030 879</b>	<b>22 030 879</b>
Acc. depreciations and write-downs 01.01.2023	15 356 945	15 356 945
This year's depreciation	3 001 980	3 001 980
Disposal	0	0
<b>Acc. depreciations and write-downs 31.12.2023</b>	<b>18 358 925</b>	<b>18 358 925</b>
<b>Book value 31.12.2023</b>	<b>3 671 954</b>	<b>3 671 954</b>
Economic lifetime	5 years	
Decreciation plan	Linear	

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## Note 4 Tax

<b>This year's tax expense</b>	<b>2023</b>	<b>2022</b>	
Entered tax on ordinary profit/loss:			
Payable tax	199 518	0	
Changes in deferred tax assets	16 090	-1 486 336	
<b>Tax expense on ordinary profit/loss</b>	<b>215 608</b>	<b>-1 486 336</b>	
<b>Taxable income</b>	<b>2023</b>	<b>2022</b>	
Ordinary profit/loss before tax	965 510	-6 767 232	
Permanent differences	14 529	11 156	
Changes temporary differences	-73 139	-18 137	
Received Group contribution from parent company	0	21 136 996	
Provided Group contribution	-906 900	0	
Allocation of loss to be brought forward	0	-14 362 783	
<b>Taxable income</b>	<b>0</b>	<b>0</b>	
<b>Payable tax in the balance</b>	<b>2023</b>	<b>2022</b>	
Payable tax on this year's result	199 518	-4 650 139	
Payable tax on provided Group contribution	-199 518	0	
Payable tax on received Group contribution	0	4 650 139	
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>	
<b>Specification of temporary differences</b>	<b>2023</b>	<b>2022</b>	<b>Difference</b>
Tangible fixed assets	1	-14 430	-14 431
Accounts receivable	-1 968	-60 675	-58 708
<b>Total</b>	<b>-1 967</b>	<b>-75 106</b>	<b>-73 139</b>
Not included in the deferred tax calculation	0	0	0
<b>Basis for calculation of deferred tax</b>	<b>-1 967</b>	<b>-75 106</b>	<b>-73 139</b>
Deferred tax (+) / assets (-) (22%)	-433	-16 523	16 091
<b>Deferred tax (+) / assets (-) in the balance sheet</b>	<b>-433</b>	<b>-16 523</b>	<b>16 091</b>

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## Note 5 Equity capital

	Share capital	Share premium	Other paid-in equity	Other equity	Total equity
Pr 31.12.2022	1 364 691	1 934 475	16 759 860	-5 358 574	14 700 452
Corrections posted against equity*	0	0	0	-342 001	-342 001
<b>Pr. 01.01.2023</b>	<b>1 364 691</b>	<b>1 934 475</b>	<b>16 759 860</b>	<b>-5 700 575</b>	<b>14 358 451</b>
Result of the year	0	0	0	749 902	749 902
Group contributions provided	0	0	0	-707 382	-707 382
<b>Pr 31.12.2023</b>	<b>1 364 691</b>	<b>1 934 475</b>	<b>16 759 860</b>	<b>-5 658 055</b>	<b>14 400 972</b>

\* Corrections recorded against opening balance sheet other equity of NOK -342.001 is due to deferred revenue from customer contracts being understated. The error is related to prior periods and have no impact on 2022 or 2023 revenues.

## Note 6 Intercompany balances

### Receivables

	Other current receivables	
	2023	2022
Group companies	15 526 055	25 286 178
<b>Total</b>	<b>15 526 055</b>	<b>25 286 178</b>

The Visma group has established a group account system where, according to the agreement, Visma Treasury AS is the holder, while other group companies are sub-account holders or participants. The bank can settle deductions on deposits against each other so that the net position represents balances between Danske Bank and Visma Treasury AS. Business Analyze AS's deposit in the group account scheme is NOK 14 145 501 per 31 December 2023.

### Liabilities

	Trade payables		Other current liabilities	
	2023	2022	2023	2022
Group companies	0	115 000	1 183 506	11 708 896
<b>Total</b>	<b>0</b>	<b>115 000</b>	<b>1 183 506</b>	<b>11 708 896</b>

## Note 7 Restricted bank deposits

Restricted bank deposits	2023	2022
Withheld employee taxes	243 624	535 163



**Note 8 Total shares, shareholders etc**

The share capital of NOK 1 364 691 consists of 1 364 691 shares with nominal value of NOK 1.

All shares are held by the parent company Visma Norge Holding AS. The ultimate parent is Visma AS, which has its registered offices in Karenslyst allé 56, 0277 Oslo. The group consolidated financial statement for Visma AS is available on: <https://annualreport.visma.com/>.

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Name	Date	Name	Date
<b>Torp, Steffen</b>	<b>2024-06-12</b>	<b>Bekkstrand, Rolf Henrik</b>	<b>2024-06-12</b>

Identification

 **bankID** Torp, Steffen

Identification

 **bankID** Bekkstrand, Rolf Henrik

Name	Date	Name	Date
<b>Karlsson, Christina</b>	<b>2024-06-11</b>	<b>Sten, Lasse</b>	<b>2024-06-11</b>

Identification

 **bankID** Karlsson, Christina

Identification

 **bankID** Sten, Lasse



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Ernst & Young AS  
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Medlemmer av Den norske Revisorforening

## INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Business Analyze AS

### Opinion

We have audited the financial statements of Business Analyze AS (the Company), which comprise income statement as at 31 December 2023, balance sheet 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 legal requirements and give a true and fair view of the financial position of the Company as at 31 December 2023 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 in accordance with the requirements of the 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 matters

The financial statements for the year ended 31 December 2022, were audited by another auditor who expressed an unmodified opinion on those statements on 24 March 2023.

### Responsibilities of management for the financial statements

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern 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.

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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, 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 fair presentation.

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, 28 June 2024  
ERNST & YOUNG AS

*The auditor's report is signed electronically*

Thomas Embretsen  
State Authorised Public Accountant (Norway)

Pemneo Dokumentnøkkel: IDT64-OGFFN-MYWY2-45NX6-257NA-4NLOX



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

### Embretsen, Thomas

Statsautorisert revisor

På vegne av: Ernst & Young AS

Serienummer: no\_bankid:9578-5995-4-128707

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2024-06-28 13:46:16 UTC



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Skatteetaten

Vår dato  
14.09.2021

Din/Deres dato  
30.08.2021

Saksbehandler  
Lars Waalorp

800 80 000  
Skatteetaten.no

Din/Deres referanse  
AR443792808

Telefon  
90833418

Org.nr  
974761076

Vår referanse  
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0134 OSLO

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O.H. Bangs vei 70  
1363 HØVIK

Att. Unni Johannessen, Mgi Regnskap AS

## Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk

Vi viser til deres brev av 30. august 2021 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for følgende selskaper:

<b>House of Control Midco AS</b>	<b>org.nr. 925 696 226</b>
<b>DinERP AS</b>	<b>org.nr. 915 152 430</b>
<b>Business Analyze AS</b>	<b>org.nr. 984 589 379</b>

Søknaden ble sendt til Skattedirektoratet. Skattedirektoratets myndighet til å treffe enkeltvedtak etter regnskapsloven § 3-4 tredje ledd ble delegert til skattekontoret med virkning fra 1. juni 2019.

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

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

### Bakgrunn

De ovennevnte selskapene er datter- og datterdatterselskap av et selskap som er registrert på Stock Oslo Euronext Growth. De største eiere er per i dag norske og utenlandske profesjonelle investorer. Konsernet utvikler og selger skybasert programvare. Konsernet er etablert med datterselskaper i Danmark og Sverige og har en strategi om videreutvikling og etablering i flere europeiske land.

### 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 selskapene er eid av et selskap som er registrert på Stock Oslo Euronext Growth. Videre er det vektlagt at selskapene driver virksomhet i en bransje der alle sentrale aktører 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.*