



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2021 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 923 594 760
Organisasjonsform: Aksjeselskap
Foretaksnavn: NORSPAN LNG 19 AS
Forretningsadresse: Smedasundet 40
5529 HAUGESUND

Regnskapsår

Årsregnskapets periode: 01.01.2021 - 31.12.2021

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Peter Myklebust Opsal
Dato for fastsettelse av årsregnskapet: 18.02.2022

Grunnlag for avgivelse

År 2021: Årsregnskapet er elektronisk innlevert
År 2020: Tall er hentet fra elektronisk innlevert årsregnskap fra 2021

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 06.06.2023



Resultatregnskap

Beløp i: USD	Note	2021	2020
RESULTATREGNSKAP			
Other income			
Kostnader			
Other operating expenses	6	53 219	30 115
Sum kostnader		53 219	30 115
Driftsresultat		-53 219	-30 115
Finansinntekter og finanskostnader			
Financial income		2	73
Sum finansinntekter		2	73
Foreign exchange gain/loss		-9 199	1 621
Financial expenses		1 611	429
Sum finanskostnader		-7 588	2 050
Netto finans		7 590	-1 977
Ordinært resultat før skattekostnad		-45 629	-32 092
Taxes	11	-2 767	5 751
Ordinært resultat etter skattekostnad		-42 862	-37 843
Årsresultat		-42 862	-37 843
Årsresultat etter minoritetsinteresser		-42 862	-37 843
Totalresultat		-42 862	-37 843



Balanse

Beløp i: USD	Note	2021	2020
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Varige driftsmidler			
Vessel under construction	4	55 890 602	9 107 575
Sum varige driftsmidler		55 890 602	9 107 575
Sum anleggsmidler		55 890 602	9 107 575
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables		150 451	1 560
Sum fordringer		150 451	1 560
Bankinnskudd, kontanter og lignende			
Bank deposits	2	68 299	3 975
Sum bankinnskudd, kontanter og lignende		68 299	3 975
Sum omløpsmidler		218 750	5 535
SUM EIENDELER		56 109 352	9 113 110
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	7, 8	1 245 355	689 700
Share capital preferred shares	7, 8		
Overkurs	7	18 759 042	8 314 698
Sum innskutt egenkapital		20 004 397	9 004 397
Opptjent egenkapital			



Balanse

Beløp i: USD	Note	2021	2020
Udekket tap		80 912	38 049
Sum opptjent egenkapital		-80 912	-38 049
Sum egenkapital		19 923 486	8 966 348
Gjeld			
Langsiktig gjeld			
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner		35 841 588	
Sum annen langsiktig gjeld		35 841 588	
Sum langsiktig gjeld		35 841 588	0
Kortsiktig gjeld			
Leverandørgjeld		7 330	
Tax payable			5 751
Accrued interest		336 596	
Other current liabilities	10	352	141 010
Sum kortsiktig gjeld		344 278	146 762
Sum gjeld		36 185 866	146 762
SUM EGENKAPITAL OG GJELD		56 109 352	9 113 110



NORSPAN LNG 19 AS

ANNUAL REPORT

2021



NORSPAN LNG 19 AS

REPORT OF THE BOARD OF DIRECTORS 2021

Norspan LNG 19 AS was established in 2019 when the company entered a shipbuilding contract with Hyundai Samho Heavy Industries CO., LTD, in Korea for the construction of a 174.000 m³ LNG-vessel, shipbuilding number 8094. The vessel is scheduled to be delivered in December 2022 and will after delivery enter a 7-year time charter contract with The Royal Dutch Shell Group.

There are no employees in the company, and the daily operations are managed by Knutsen OAS Shipping AS in Haugesund in accordance with separate agreement.

Profit for the year

The company had no operating income in 2021, and no operating income in 2020. The operating result for the year 2021 was a loss of USD 53 219 compared to a loss of USD 30 115 in 2020. The net financial income was USD 5 167 (USD -1 977 in 2020), and the result of the year was a negative USD 45 591 (negative USD 35 114 in 2019).

The Board of Directors suggest the result for the year is transferred to Uncovered loss.

The Board of directors initiated an equity injection in 2021 to secure the second and third payment to the yard.

Total cash flow from operational activities in the company was USD 5 764 (USD 107 152 in 2020). The liquidity balance was USD 68 299 (USD 3 975 in 2020).

The financial accounts are settled on the assumption of a going concern.

High operational standards

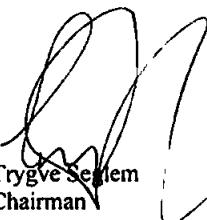
The requirements for safe and environmentally friendly operation of the vessel are increasing, and both the Company and the manager Knutsen OAS Shipping emphasize operational quality. The manager is ISO 9001, ISO 14001 and ISO 45001 certified and establishes each year Key Performance Indicators (KPIs) for improved safety and environmental operation.



Future prospects

The Board of Directors has every reason to believe that 2022 will be a satisfying year for the company.

Haugesund, 4 February 2022


Trygve Seglem
Chairman


Jon Christian Syvertsen
Board member



Norspan LNG 19 AS

Profit & Loss Account

Numbers in USD

	<u>Note</u>	2021	2020
<u>Operating Income</u>			
Other income		0	0
<u>Operating Expenses</u>			
Other operating expenses	6	53 219	30 115
<i>Total Operating Expenses</i>		<u>53 219</u>	<u>30 115</u>
<i>Operating Result</i>		<u>-53 219</u>	<u>-30 115</u>
<u>Financial Income and Expenses</u>			
Financial income		2	73
Foreign exchange gain/loss		9 199	-1 621
Financial expenses		-1 611	-429
<i>Net Financial Items</i>		<u>7 590</u>	<u>-1 977</u>
<i>Result before taxes</i>		<u>-45 629</u>	<u>-32 092</u>
Taxes	11	2 767	-5 751
<i>Result for the year</i>		<u>-42 862</u>	<u>-37 843</u>



Norspan LNG 19 AS

Balance Sheet as of 31. December

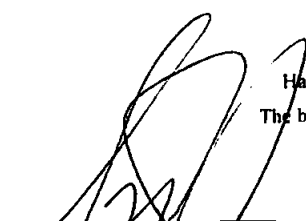
Numbers in USD

<u>ASSETS</u>	<u>Note</u>	2021	2020
Vessel under construction	4	55 890 602	9 107 575
<i>Total Fixed Assets</i>		<u>55 890 602</u>	<u>9 107 575</u>
<u>Current Assets</u>			
Other short-term receivables		150 451	1 560
Bank deposits	2	68 299	3 975
<i>Total Current Assets</i>		<u>218 750</u>	<u>5 535</u>
TOTAL ASSETS		<u>56 109 352</u>	<u>9 113 110</u>




Norspan LNG 19 AS
Balance Sheet as of 31. December

<u>Shareholders Equity and Liabilities</u>	<u>Note</u>	2021	2020
<u>Equity</u>			
Share capital	7, 8	1 245 355	689 700
Share premium	7	18 759 042	8 314 698
<i>Total capital paid-in</i>		<u>20 004 397</u>	<u>9 004 397</u>
Uncovered loss		-80 912	-38 049
<i>Total Shareholders' Equity</i>	7	<u>19 923 486</u>	<u>8 966 348</u>
Mortgage debt		<u>35 841 588</u>	<u>0</u>
<i>Total Long Term Debt</i>		<u>35 841 588</u>	<u>0</u>
<u>Current Liabilities</u>			
Accounts payable		7 330	0
Accrued interest		336 596	0
Tax payable		0	5 751
Other current liabilities	10	352	141 010
<i>Total Current Liabilities</i>		<u>344 278</u>	<u>146 762</u>
<i>SHAREHOLDERS' EQUITY AND LIABILITIES</i>		<u>56 109 352</u>	<u>9 113 110</u>


Trygve Sæviem
Chairman of the board

Haugesund, 4 February 2022
The board of Norspan LNG 19 AS


Jon Christian Syvertsen
Member of the board



NORSPAN LNG 19 AS

CASHFLOW STATEMENT

	2021	2020
Total generated from operations 1)	-45 629	-32 092
Tax paid	-2 985	0
Change in working capital	<u>56 800</u>	<u>139 244</u>
Net cashflow from operations	<u>8 186</u>	<u>107 152</u>
Invested in dry docking	0	0
Invested in vessel under construction	<u>-46 783 027</u>	<u>-9 107 575</u>
Net cashflow from investments	<u>-46 783 027</u>	<u>-9 107 575</u>
Paid-in share capital, incl. share premium	11 000 000	9 000 000
Mortgage debt	37 453 550	0
Debt Issuance cost	-1 611 962	0
Net cashflow from financing	<u>46 841 588</u>	<u>9 000 000</u>
Net cashflow for the year	66 747	-423
+ Cash balance per 01.01.	<u>3 975</u>	<u>4 397</u>
= Cash Balance per 31.12.	<u>70 722</u>	<u>3 975</u>
1) Generated from operations:		
Result before tax	<u>-45 629</u>	<u>-32 092</u>
= Total generated from operations	<u>-45 629</u>	<u>-32 092</u>



NORSPAN LNG 19 AS

Notes to the Financial Statement 31.12.2021

1 Accounting Principles

The financial statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles in Norway. The company was established on 30.09.2019

Current Assets/Current Liabilities

Fixed assets are intended for long-term ownership and use. Other assets are classified as current assets. Short-term liabilities are due within one year or tied to the operation of the vessel. Other liabilities are classified as long-term liabilities.

Current assets are valued at the lower of cost and fair value. Short-term liabilities are recorded at nominal value at the time of the entering.

Tax

The tax expense in the financial statements consists of taxes payable and changes in deferred taxes.

Companies taxed under The Norwegian Tonnage Tax Regime are not taxed on its net operating profit. Taxation under the tonnage tax regime requires compliance to stringent requirements, and voluntary or compulsory exit from the regime will result in taxation of net profits based on ordinary taxation. Net financial income is taxed on a current basis (22%). The tax rate will from 2020 be 22% in Norway.

Deferred tax is calculated using the liability method at 22% of all temporary differences between the taxable value of assets and liabilities and their booked amounts at the end of the accounting year. Any temporary differences that may increase or decrease taxes that can be legally offset and are intended to be settled net are recorded net.

Deferred tax is calculated for assets and liabilities for which future realization will lead to payable tax.

Deferred tax assets are recognized to the extent that it's probably that adequate taxable profit will be generated to recover the tax asset. Anticipated utilization of tax losses are not discounted when calculating the deferred tax asset.

Tonnage tax paid under the tonnage tax regime is classified as operational expenses.

Cash flow statement

The cash flow statement is presented using the indirect method of NRS. The liquidity balance is defined as the sum of cash, bank deposits and other short term liquid deposits.

2 Bank deposits

The company doesn't have locked-up bank funds per 31.12. Funds held by solicitor in a designated client account is classified as cash.



3 Contracts

The company entered into a shipbuilding contract with HHI, in Korea for the construction of a 174.000 m³ LNG-vessel, shipbuilding number 8094. The vessel is scheduled to be delivered in December 2022, and will from delivery enter a 7 year time charter contract with the energy company Shell. USD 53 377 050 is paid to the yard as of 31.12.2021. The remaining contract sum amounted to USD 134 546 450. In addition to the contract sum, construction supervision and company-specific adjustments to construction contracts are .

The company has signed a contract regarding construction supervision of the new building with Knutsen OAS Shipping AS. Knutsen OAS Shipping AS operates as manager on behalf of the company in accordance with management agreement.

The company has paid he three first yard instalment as of 31.12.2021.

4 Fixed Assets

<u>Vessel under construction</u>	<u>2021</u>	<u>2020</u>
Book value 01.01.	9 107 575	0
Additions	46 783 027	9 107 575
Book value 31.12.	<u>55 890 602</u>	<u>9 107 575</u>

5 Financial Income and -Expenses

	<u>2021</u>	<u>2020</u>
Financial Income:		
Interest income	2	73
Total financial income	<u>2</u>	<u>73</u>

Financial expenses:		
Other financial expenses	1 611	429
Total financial expenses	<u>1 611</u>	<u>429</u>

6 Remuneration

The company have not paid salary or any other remuneration, nor given any loan or guarantees to the managing director, any leading person or board members during the year.

Auditors remuneration (excl.	<u>2021</u>	<u>2020</u>
Audit	1 286	4 835
Tax advice	0	0
Other services besides audit	1 814	0
	<u>3 100</u>	<u>4 835</u>



11 Tax

The company is taxed based on the shipping tax regime. This means that companies are not taxed on the basis of its operating income. However it is calculated an annual tax of 22% on the company's net financial income, and increase in income based on equity to dept ratio. At the same time companies within the tonnage tax scheme will have to pay a tonnage tax based on the size of the company's operated vessels, which in 2020 amounted to NOK 0. Tonnage tax is classified as an operating expense.

The company should meet certain requirements to be within the scheme, such as only ownership of ship/shares in the shipping companies, and only own certain types of financial assets.

Below is a specification of the temporary differences at the end of the financial year.

Deferred tax asset is not recognised due to uncertainty of future sufficient taxable income with in the tonnage tax regime to utilize the deferred tax asset.

	2021	Change	2020
Loss carried forward	-9 333	-9 333	0
Basis for deferred tax (benefit)	-9 333	-9 333	0
Deferred tax (benefit)	-2 053	-2 053	0
Deferred tax (benefit) booked	0	0	0

Taxable result tonnage tax scheme:

	2021	2020
Net financial items	5 167	-1 977
Currency effect on profit/loss before tax	-105 246	168 911
Non-taxable currency gain	98 206	-167 175
Increase in income for high equity	0	26 382
Interest deduction	-7 459	0
Taxable income before loss carried forward	-9 333	26 141
Change in loss carried forward	9 333	0
Taxable income	0	26 141
Tax payable	0	5 751
Currency effect on tax payable	-2 767	0
Change in deferred tax	0	0
Tax expense	-2 767	5 751



7 Equity

Specification of the equity per 31.12.

	Share capital	Share premium	Other equity	Total equity
Equity 01.01.	689 700	8 314 698	-38 049	8 966 348
Capital increase 13.08.21	555 655	10 444 345	0	11 000 000
Result for the year	0	0	-42 862	-42 862
Equity 31.12.	<u>1 245 355</u>	<u>18 759 042</u>	<u>-80 912</u>	<u>19 923 486</u>

Share capital consist of 395 000 shares a NOK 30. 200 000 are Ordinary shares and 195 000 are Preferred shares. Preference share are without voting rights.

Share-owners	Ordinary shares	Preferred shares
Knutsen LNG AS	100 000	
Klaveness Invest AS	84 620	195 000
Syneco AS	<u>15 380</u>	<u>195 000</u>
	<u>200 000</u>	

8 Shares Owned by Board Members and Affiliates

Trygve Seglem controls through Seglem Holding AS 50 % of Ordinary shares.
Jon Christian Syvertsen controls through Syneco AS 8 % of Ordinary shares.

9 Employees

The company has no employees and thereby no pension liabilities (under the OTP regulation). Knutsen OAS Shipping AS manages the Company in accordance with a separate management agreement.

10 Balances with related parties

	2021	2020
<u>Short-term liabilities group company</u>		
Knutsen OAS Shipping AS	<u>352</u>	<u>141 010</u>
	<u>352</u>	<u>141 010</u>



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Ernst & Young AS

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Tlf: +47 24 00 24 00

www.ey.no
Medlemmer av Den norske Revisorforening

INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of Norspan LNG 19 AS

Opinion

We have audited the financial statements of Norspan LNG 19 AS (the Company), which comprise the balance sheet as at 31 December 2021, the profit and loss account and statement of cash flows 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 2021 and its financial performance and 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 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 information

Other information consists of the information included in the annual report other than the financial statements and our auditor's report thereon. Management (the board of directors) is responsible for the other information. Our opinion on the financial statements does not cover the other information, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard, and in our opinion, the board of directors' report is consistent with the financial statements and contains the information required by applicable legal requirements.

Responsibilities of management for the financial statements

Management 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



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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.

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.

Bergen, 18th February 2021
ERNST & YOUNG AS

The auditor's report is signed electronically

Trine H. Bjerkvik
State Authorised Public Accountant (Norway)

Independent auditor's report - Norspan LNG 19 AS 2021

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TRINE HANSEN BJERKVIK

Statsautorisert revisor

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Skatteetaten

Vår dato
25.01.2020

Din/Deres dato
20.12.2019

Saksbehandler
Erik Østby

800 80 000
Skatteetaten.no

Din/Deres referanse

Telefon
48133581

Org.nr
974761076

Vår referanse
2020/5001106

Postadresse
Postboks 9200 Grønland
0134 OSLO

U.off. offl. § 13, sktvl. § 3-1

TS SHIPPING INVEST AS
Postboks 2017
5504 HAUGESUND

Dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk

Vi viser til TS Shipping Invest AS søknad om dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk for følgende konsernselskaper:

Selskapsnavn	Org.nr.
KNOT Shuttle Tankers 40 AS	923 822 070
KNOT Shuttle Tankers 41 AS	923 166 343
KNOT Shuttle Tankers 42 AS	923 166 211
Norspan LNG 16 AS	923 594 779
Norspan LNG 17 AS	923 594 736
Norspan LNG 18 AS	923 594 744
Norspan LNG 19 AS	923 594 760
Norspan LNG 20 AS	923 594 701
Norspan LNG 21 AS	923 991 824
ACE Norway as	919 018 755

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering selskapene dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd.

Dispensasjonen forutsetter at engelsk språk benyttes i stedet ved utarbeidelsen, og at øvrige opplysninger som vedtaket baserer seg på, heller ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

Bakgrunn

Fra søknaden siteres:

"TS Shipping Invest AS ønsker å omfatte flere av selskapene i konsernet til å kunne utarbeide regnskaper og årsberetning på engelsk fra og med regnskapsåret 2019. Alle selskapene i konsernet er norske selskaper som driver virksomhet innen internasjonal shipping. Selskapene og konsernet har engelsk som arbeidsspråk inklusive datterselskaper.



Brukerne av regnskapene er hovedsakelig aksjonærer, banker samt interessegrupper tilknyttet driften (ansatte, kunder, leverandører etc.). Aksjonærstrukturen er begrenset. Noen av selskapene eies 50 % av TS Shipping Invest AS og 50 % av NYK Logistics Holding (Europe) B.V.

De aller fleste av selskapenes kunder og leverandører og andre brukere har engelsk som sitt naturlige språk/forretningsspråk. Dette gjelder også konsernets långivere.

Utarbeidelse av årsregnskap på to språk innebærer en vesentlig kostnad for konsernet uten synlig gevinst."

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, kunder 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.

Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I dette tilfellet er det opplyst at kommunikasjon med de fleste av kunder og leverandører skjer på engelsk. En vesentlig andel av selskapenes eiere er engelskspråklige og vil ikke ha mulighet for å forstå årsregnskap og årsberetning på norsk. Skattekontoret finner at disse forholdene samlet tilsier at dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk kan gis.

Vennligst oppgi vår referanse ved henvendelse i saken.



Med hilsen

Roar Thorbjørnsen
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Skatteetaten

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Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.