



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	929 456 157
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	GENERAL MOTORS NORWAY AS
Forretningsadresse:	c/o Advokatfirmaet Schjødt AS Tordenskiolds gate 12 0160 OSLO

Regnskapsår

Årsregnskapets periode:	01.06.2022 - 31.12.2022
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Konsern

Morselskap i konsern:	Nei
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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:	Shiran Shahak
Dato for fastsettelse av årsregnskapet:	10.05.2023

Grunnlag for avgivelse

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

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

Brønnøysundregistrene, 12.07.2024



Resultatregnskap

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Kostnader			
Other expenses	3	5 570	
Sum kostnader		5 570	
Driftsresultat		-5 570	
Netto finans			
Ordinært resultat før skattekostnad		-5 570	0
Ordinært resultat etter skattekostnad		-5 570	0
Årsresultat		-5 570	0
Årsresultat etter minoritetsinteresser		-5 570	
Totalresultat		-5 570	
Overføringer og disponeringer			
Transferred from other equity		-5 570	
Sum overføringer og disponeringer		-5 570	



Balanse

Beløp i: NOK	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		24 530	
Sum bankinnskudd, kontanter og lignende		24 530	
Sum omløpsmidler		24 530	0
SUM EIENDELER		24 530	0
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	4	30 000	
Sum innskutt egenkapital		30 000	
Opptjent egenkapital			
Other equity	5	-5 570	
Sum opptjent egenkapital		-5 570	
Sum egenkapital		24 430	0
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Kortsiktig konserngjeld		100	
Sum kortsiktig gjeld		100	



Balanse

Beløp i: NOK	Note	2022	2021
Sum gjeld		100	0
SUM EGENKAPITAL OG GJELD		24 530	0



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 414993

Enheten

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Foretaksnavn: GENERAL MOTORS NORWAY AS
Forretningsadresse: c/o Advokatfirmaet Schjødt AS
Tordenskiolds gate 12
0160 OSLO

Regnskapsår

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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: Shiran Shahak
Dato for fastsettelse av årsregnskapet: 10.05.2023

Revisjon

Selskapet har besluttet at årsregnskapet
ikke skal revideres: Ja

Grunnlag for avgivelse

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Brønnøysundregistrene, 22.05.2023



Organisasjonsnr: 929 456 157
GENERAL MOTORS NORWAY AS

RESULTATREGNSKAP

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RESULTATREGNSKAP			
Kostnader			
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Organisasjonsnr: 929 456 157
GENERAL MOTORS NORWAY AS

BALANSE

Beløp i: NOK	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Bankinnskudd, kontanter og lignende			
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Kortsiktig gjeld			
Kortsiktig konserngjeld		100	
Sum kortsiktig gjeld		100	
Sum gjeld		100	0
SUM EGENKAPITAL OG GJELD		24 530	0



Organisasjonsnr: 929 456 157
GENERAL MOTORS NORWAY AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Antall årsverk i regnskapsåret
0.00

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.



General Motors Norway AS

General Motors Norway AS

Annual report and financial statements

for the period ended 31 December 2022

Reg Nr: 929 456 157



General Motors Norway AS

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General Motors Norway AS

Profit and loss statement
For the period ended 31 December 2022

Amounts in NOK	Note	2022
Revenue		
Sales		-
Total revenue		-
Operating expenses		
Other operating expenses	3	5.570
Total operating expenses		5.570
Loss before tax		(5.570)
Income tax expense		-
Net loss for the year		(5.570)
Attributable to		
Reserves		(5.570)
Total		(5.570)



General Motors Norway AS

Balance sheet
As of 31 December 2022

Amounts in NOK	Note	2022
Assets		
Current assets		
Cash		24.530
Total current assets		24.530
Total assets		24.530
Equity		
Paid-in capital		
Share capital	4	30.000
Total paid-in capital		30.000
Retained earnings		
Reserves	5	(5.570)
Total retained earnings		(5.570)
Total equity		24.430
Liabilities		
Current liabilities		
Loan from associate		100
Total current liabilities		100
Total liabilities		100
Total equity and liabilities		24.530

Oslo, 10.05.23

Dirk Kumbrink
Chairman of the Board

Thomas Pfromm
Director



General Motors Norway AS

Notes to financial statements

Note 1 General information

General Motors Norway AS (hereafter the "company") was founded on September 6, 2022. The company is a wholly owned subsidiary of General Motors Holding LLC, an entity incorporated under the law of United States of America.

In accordance with its articles of incorporation, the purpose of the company is to primarily purchase and sale of vehicles and associated parts, vehicle leasing, vehicle sharing and mobility services.

Note 2 Accounting policies

The Financial Statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles in Norway.

Classification and valuation of balance sheet item

Current assets and current liabilities include items due for payment within one year after the balance sheet date, as well as items related to the product cycle.

Current assets are valued at the lower of acquisition cost and fair value. Current liabilities are recognised at their nominal value.

Liabilities

Liabilities are recognized in the balance sheet at nominal amount.

Note 3 Other operating expenses

The amount of 5.570 NOK corresponds to the company's business registration fee.

Note 4 Share capital and shareholder information

The share capital of NOK 30.000 consists of 30.000 shares with nominal value of NOK 1 each.

Shareholders at 31.12.2022	Number of shares	Ownership
General Motors Holdings LLC	30.000	100%
Total	30.000	100%



General Motors Norway AS

Notes to financial statements (continued)

Note 5 Equity

Amounts in NOK	Share capital	Reserves	Total
Equity changes in the year			
Equity 09.2022	-	-	-
Capital injection	30.000	-	30.000
Net loss	-	(5.570)	(5.570)
Equity 12.2022	30.000	(5.570)	24.430

Note 5 Events after the balance sheet date

There have been no other significant events affecting the Company since the year end.



Our date 04.05.2023	Your date 23.03.2023	Case officer Lars Waalorp
800 80 000 skatteetaten.no	Your reference	Telephone +4790833418
Org. nr. 974761076	Our reference 2023/5161869	Postal address Postboks 9200 Grønland 0134 OSLO

ADVOKATFIRMAET PRICEWATERHOUSECOOPERS AS
Postboks 748 Sentrum
0106 OSLO

Callers from abroad, please call +47 22 07 70 00

Att. Håvard Bøhn Egge

Permission to prepare the annual accounts and directors' report in English language for General Motors Norway AS, org. no 929 456 157

With reference to your letter received 23 March 2023 with respect to the above matter regarding General Motors Norway AS.

Based on a total evaluation, the view of the tax office is that General Motors Norway AS may make the directors' report and annual accounts in English language according to the Norwegian Accounting Act § 3-4 third paragraph. The exemption requires that the information the decision is based on, does not change significantly.

A copy of this letter must be sent to the Register of Company Accounts in Brønnøysund together with the financial statements. It is incumbent on the company to document by this letter that the permit is granted.

Background

General Motors Norway AS is a private limited company 100 % owned by a foreign company and is part of an international group.

The registered activity of the company in Norway is purchase and sale of vehicles and associated parts, vehicle leasing, vehicle sharing, mobility services in Norway, including through showrooms, e-commerce, digital technology and over-the-air connectivity, and everything related to this.

The working language and internal reporting in the group are in English. The chairperson of the board and the board member are not Norwegian.

Condition for the permission

According to the Norwegian Accounting Act § 3-4, third paragraph shall "the directors' report and annual accounts (...) be in Norwegian. The Ministry can in an individual decision decide that the directors' report and/or annual accounts may be in another language".

Ot. prp. nr. 42 (1997-1998) About Act about annual accounts etc., says the following about the purpose of the Accounting Act, refer section 1.1:

"The aim of the Government with respect to the Accounting Act is that it shall contribute towards providing informative accounts for different users of accounts. The users of accounts include investors and



creditors, which provide capital for the companies. Other groups include those who have an interest in knowing how the companies are operated, for example employees and the local community. The information to the capital market is an important basis for the correct pricing of financial instruments. The correct pricing of stocks is an important factor in securing the best possible allocation of resources in the economy. High quality accounts will also make it more difficult for market participants to obtain speculative gains as a result of non-publicly available information.”

One of the main goals of the Accounting Act is to contribute to “informative accounts for different users of accounts”. The users of the accounts will include investors, creditors, employees and the local community.

Hence, it is the view of the Ministry that it is crucial that the question of dispensation from the general rule that the annual accounts and/or directors’ report should be prepared in Norwegian, not in any significant way deviate from the consideration of users of the accounts.

As mentioned above it is particularly the consideration of the users of the account information, which has to be taken into consideration when considering the application for permission. In this assessment, the tax office has emphasized that the company is a subsidiary of a foreign company and is part of an international group. Furthermore, all key players and partners in this industry understand and use English.

Please state “our reference” (see above) in all written communication with the Norwegian Tax Authorities.

Yours sincerely,

Lars Waalorp
Senior Adviser
Customer Interaction Division, Customer Service
The Norwegian Tax Administration

This document has been electronically approved and therefore has no handwritten signatures.