



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2017 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 960 938 208
Organisasjonsform: Aksjeselskap
Foretaksnavn: CANOPUS AZUR AS
Forretningsadresse: Strandveien 20
1366 LYSAKER

Regnskapsår

Årsregnskapets periode: 01.01.2017 - 31.12.2017

Konsern

Morselskap i konsern: Ja
Konsernregnskap lagt ved: 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: Hilde S. Tjersland
Dato for fastsettelse av årsregnskapet: 06.03.2018

Grunnlag for avgivelse

År 2017: Årsregnskapet er elektronisk innlevert
År 2016: Tall er hentet fra elektronisk innlevert årsregnskap fra 2017

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, 19.11.2020



Resultatregnskap

Beløp i: NOK	Note	2017	2016
RESULTATREGNSKAP			
Inntekter			
Agio		9 598	
Sum inntekter		9 598	
Kostnader			
Disagio			6 576
Andre driftskostnader	2, 3	82 633	63 821
Sum kostnader		82 633	70 397
Driftsresultat		-73 036	-70 397
Finansinntekter og finanskostnader			
Annen renteinntekt		24 910	27 397
Sum finansinntekter		24 910	27 397
Netto finans		24 910	27 397
Ordinært resultat før skattekostnad		-48 126	-42 999
Skattekostnad på ordinært resultat		0	0
Ordinært resultat etter skattekostnad		-48 126	-42 999
Årsresultat		-48 126	-42 999
Overføringer og disponeringer			
Overføringer annen egenkapital	8	-48 126	-42 999
Sum overføringer og disponeringer		-48 126	-42 999



Balanse

Beløp i: NOK	Note	2017	2016
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Finansielle anleggsmidler			
Investering i datterselskap	5	49 988	49 988
Sum finansielle anleggsmidler		49 988	49 988
Sum anleggsmidler		49 988	49 988
Omløpsmidler			
Varer			
Fordringer			
Andre fordringer	6	637 902	682 686
Sum fordringer		637 902	682 686
Bankinnskudd, kontanter og lignende			
Sum bankinnskudd, kontanter og lignende		64 721	70 768
Sum omløpsmidler		702 623	753 454
SUM EIENDELER		752 611	803 442
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Aksjekapital	7, 8	30 000	30 000
Annen innskutt egenkapital	8	696 227	696 227
Sum innskutt egenkapital		726 227	726 227
Opptjent egenkapital			
Annen egenkapital	8	26 383	74 509
Sum opptjent egenkapital		26 383	74 509



Balanse

Beløp i: NOK	Note	2017	2016
Sum egenkapital		752 610	800 736
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Skyldige offentlige avgifter		1	2 706
Sum kortsiktig gjeld		1	2 706
Sum gjeld		1	2 706
SUM EGENKAPITAL OG GJELD		752 611	803 442



Canopus Azur AS

Notes to the accounts for 2017

Note - 1 Accounting Principles

The annual accounts have been prepared in compliance with the Accounting Act and accounting principles generally accepted for small companies in Norway.

Basis for consolidation

Due to annual accounts prepared in compliance with the Accounting Act and accounting principles generally accepted for small companies in Norway, consolidated accounts for the group, are not prepared.

Revenue

Sales revenues from services are recognised at the time of delivery. Gains related to sales of investments are recognised in the year of sales. Sales are recognised when the investment and the value risk of the investment have been transferred to the buyer. Dividend income are recognised when earned (time of decision). Interest income related to investments are recognised when earned.

Balance sheet classification and evaluation

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.

Current assets are valued at the lower of acquisition cost and fair value. Short term creditors are recognised at nominal value.

Current investments are recorded at market value.

Fixed assets are valued at the cost of acquisition, in the case of non incidental reduction in value the asset will be written down to the fair value amount.

Receivables

Trade receivables and other current receivables are recognised in the balance sheet at nominal value less provisions for doubtful debts.

Foreign currency

Assets and liabilities in foreign currencies are valued at the exchange rate on the balance sheet date. Exchange gains and losses relating to revaluation of assets and liabilities and sales and purchases in foreign currencies, are recognised as operating income and expenses.

Long term investments

The cost method is applied to long term investments in other companies. Dividends and other distributions received are recognised as operating revenue in the income statement.

Taxes

Tax expenses in the profit and loss account comprise both tax payable for the accounting period and changes in deferred tax. Deferred tax is calculated at 23 percent on the basis of existing temporary differences between accounting profit and taxable profit together with tax deductible deficits at the year end. Temporary differences, both positive and negative, are balanced out within the same period. Deferred tax assets are recorded in the balance sheet to the extent it is more likely than not that the tax assets will be utilized.



Canopus Azur AS

Notes to the accounts for 2017

Note 2 - Wage costs, number of employees, remuneration, loans to employees and auditor's fee

Management remuneration, loans and guarantees

The company has no employees and therefore no pension scheme. There were no payments in 2017 to the chairman or the general manager. There were no loans, guarantees or other payments to shareholders, general manager or members of the board.

<i>Auditor fee has been divided as follows</i>	2017	2016
Audit fee statutory audit	12 198	11 843
Total	<u>12 198</u>	<u>11 843</u>

VAT is included in the figures of auditor's fee.

Note 3 - Operating expenses

	2017	2016
Accounting fee	25 872	25 872
Auditor fee	12 198	11 843
Laywer fee	43 613	26 106
Other operating expenses	950	0
Total	<u>82 633</u>	<u>63 821</u>

Note 4 - Income taxes

<i>Tax base estimation</i>	2017	2016
Profit before tax	-48 125	-42 999
Permanent differences	0	-202
Tax base	<u>-48 125</u>	<u>-43 201</u>

<i>Temporary differences outlined</i>	2017	2016
Tax losses carried forward	-142 985	-94 860
Total temporary differences	<u>-142 985</u>	<u>-94 860</u>
Temporary differences not recognised in the balance sheet	<u>-142 985</u>	<u>-94 860</u>
Total	0	0

<i>Permanent differences outlined</i>	2017	2016
Interest income paid taxes	0	-202
Total permanent differences	<u>0</u>	<u>-202</u>

In compliance with the Accounting Act and accounting principles generally accepted for small companies in Norway, the tax asset related to tax losses carried forward, is not recognised in the balance sheet.



Canopus Azur AS

Notes to the accounts for 2017

Note 5 - Investment in subsidiaries and associate

Company	Location	Share owners	Voting rights	Net profit 2016	Equity 31.12.16	Book value 31.12.17
Sci de La Galine	France	100 %	100 %	-711	19 042	49 988

Figures from last received accounts. Net profit and Equity from 2016 shown in Euros.

Note 6 - Receivables from related parties

	2017	2016
Receivable AS Wingana	509 688	567 804
Receivable Sci de La Galine	128 214	114 882
Total	637 902	682 686

Interest income related to the receivables are 24 910 for the year.

Note 7 - Share capital and shareholder information

Share capital:

	Number of shares	Face value	Book value
Ordinary shares	1	30 000 kr	30 000

Shareholders per 31.12:

	Ordinary shares	Ownership share	Voting rights
AS Wingana	1	100 %	100 %

Note 8 - Owners equity

	Share capital	Other paid-in capital	Other equity	Total
Owners equity 01.01.	30 000	696 227	74 509	800 736
Profit for the year	0	0	-48 126	-48 126
Owners equity 31.12.	30 000	696 227	26 383	752 610



Canopus Azur AS

Annual report 2017

Annual accounts
- Income statement
- Balance sheet
- Notes

Auditors' report



Canopus Azur AS

Income statement

	Note	2017	2016
Revenue			
Agio		<u>9 598</u>	<u>0</u>
Operating expenses			
Disagio		0	6 576
Other operating expenses	2, 3	<u>82 633</u>	<u>63 821</u>
Total operating expenses		<u>82 633</u>	<u>70 397</u>
Operating result		<u>-73 036</u>	<u>-70 397</u>
Financial income and expenses			
Other interest income		<u>24 910</u>	<u>27 397</u>
Profit before tax		<u>-48 126</u>	<u>-42 999</u>
Income tax expense	4	<u>0</u>	<u>0</u>
Net profit or loss for the year		<u>-48 126</u>	<u>-42 999</u>
Transfers and allocations			
Transferred to/from other equity	8	<u>-48 126</u>	<u>-42 999</u>



Canopus Azur AS

Balance sheet as of December 31

	Note	2017	2016
Fixed assets			
<i>Financial assets</i>			
Investments in subsidiaries	5	<u>49 988</u>	<u>49 988</u>
Total financial assets		<u>49 988</u>	<u>49 988</u>
Total fixed assets		<u>49 988</u>	<u>49 988</u>
Current assets			
<i>Receivables</i>			
Other receivables	6	<u>637 902</u>	<u>682 686</u>
Total receivables		<u>637 902</u>	<u>682 686</u>
Cash and cash equivalents		<u>64 721</u>	<u>70 768</u>
Total current assets		<u>702 623</u>	<u>753 454</u>
Total assets		<u>752 611</u>	<u>803 442</u>

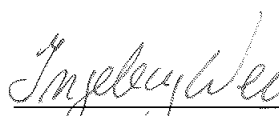


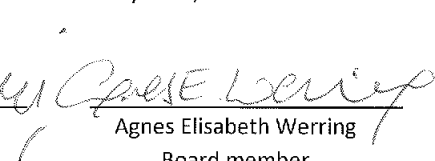
Canopus Azur AS

Balance sheet as of December 31

	Note	2017	2016
Equity			
<i>Paid-in equity</i>			
Share capital	7, 8	30 000	30 000
Other paid-in equity	8	696 227	696 227
Total paid-in equity		<u>726 227</u>	<u>726 227</u>
<i>Retained earnings</i>			
Other equity	8	26 383	74 509
Total retained earnings		<u>26 383</u>	<u>74 509</u>
Total equity		<u>752 610</u>	<u>800 736</u>
Liabilities			
<i>Short term liabilities</i>			
Public duties payable		<u>1</u>	<u>2 706</u>
Total short term liabilities		<u>1</u>	<u>2 706</u>
Total liabilities		<u>1</u>	<u>2 706</u>
Total equity and liabilities		<u>752 611</u>	<u>803 442</u>

Lysaker, 6 March 2018


Ingeborg Lind Werring
Chairman


Agnes Elisabeth Werring
Board member


Christian Due
General manager



Canopus Azur AS

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Canopus Azur AS

Notes to the accounts for 2017

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To the General Meeting of Canopus Azur AS

Independent Auditor's Report

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Canopus Azur AS showing a loss of NOK 48 126. The financial statements comprise the balance sheet as at 31 December 2017, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are prepared in accordance with law and regulations and give a true and fair view of the financial position of the Company as at 31 December 2017, 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 laws, regulations, and auditing standards and practices generally accepted in Norway, including 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 laws and regulations, 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 the Board of Directors and the Managing Director for the Financial Statements

The Board of Directors and the Managing Director (management) are responsible for the preparation in accordance with law and regulations, including 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. The financial statements use the going concern basis of accounting insofar as it is not likely that the enterprise will cease operations.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee

PricewaterhouseCoopers AS, Postboks 748 Sentrum, NO-0106 Oslo

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Satsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



Independent Auditor's Report - Canopus Azur AS



that an audit conducted in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

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

(2)



Independent Auditor's Report - Canopus Azur AS



Report on Other Legal and Regulatory Requirements

Opinion on Registration and Documentation

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, it is our opinion that management has fulfilled its duty to produce a proper and clearly set out registration and documentation of the Company's accounting information in accordance with the law and bookkeeping standards and practices generally accepted in Norway.

Oslo, 6 March 2018
PricewaterhouseCoopers AS

Geir Haglund
State Authorised Public Accountant



Skattedirektoratet

Saksbehandler Torstein Kinden Helleland	Deres dato 04.01.2017	Vår dato 19.01.2017
Telefon 22078139	Deres referanse Geir Haglund	Vår referanse 2017/24778

PRICEWATERHOUSECOOPERS AS
Postboks 748 Sentrum
0106 OSLO

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk for Canopus Azur AS, org. nr. 960 938 208

Vi viser til deres brev av 4. januar 2017 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Canopus Azur AS.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Canopus Azur AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at opplysningene som vedtaket baserer seg på ikke endres vesentlig.

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

Bakgrunn

Canopus Azur AS er eiet av Wingana AS som har dispensasjon til å benytte engelsk språk. Canopus Azur AS er et holdingselskap for investeringen i det franske datterselskapet Sci de La Galine. Bransjen selskapet opererer i er i stor utstrekning internasjonal hvor engelsk er det foretrukne språket. Selskapsregnskapet benyttes videre til rapportering i Frankrike. Selskapet antar at andre mulige brukere av regnskapsinformasjon ikke blir vesentlig berørt av endringen av årsregnskapspråket til engelsk. En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

Skattedirektoratets vurdering

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

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

”Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som

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0134 Oslo

Besøksadresse: Sentralbord
Se www.skatteetaten.no 800 80 000
Org.nr: 996250318 Telefaks
E-post: skatteetaten.no/sendepost 22 17 08 60



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

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at selskapet er eiet av et aksjeselskap som har dispensasjon. Eierkretsen er begrenset. Selskapet har et fransk datterselskap og selskapsregnskapet benyttes til rapportering i Frankrike. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Inger Helene Iversen
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Torstein Kinden Helleland

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer