



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 932 061 619
Organisasjonsform: Aksjeselskap
Foretaksnavn: MORELD INVEST AS
Forretningsadresse: Moseidsletta 122
4033 STAVANGER

Regnskapsår

Årsregnskapets periode: 01.08.2023 - 31.12.2024

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: Kjell Einar Erikstein
Dato for fastsettelse av årsregnskapet: 23.05.2025

Grunnlag for avgivelse

År 2024: Årsregnskapet er elektronisk innlevert
År 2023: Tall er hentet fra elektronisk innlevert årsregnskap fra 2024

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, 08.07.2025



Resultatregnskap

Beløp i: NOK	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
Employee benefits expense	1		
Other expenses	1	88 552	
Sum kostnader		88 552	
Driftsresultat		-88 552	
Other financial expenses		2 478	
Sum finanskostnader		2 478	
Netto finans		-2 478	
Resultat før skattekostnad		-91 030	0
Income tax expense	2	-21 252	
Årsresultat	3	-69 778	0
Årsresultat etter minoritetsinteresser		-69 778	
Totalresultat		-69 778	
Overføringer og disponeringer			
Other equity		-69 778	
Sum overføringer og disponeringer		-69 778	



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	2	21 252	
Sum immaterielle eiendeler		21 252	
Varige driftsmidler			
Sum varige driftsmidler	6		
Finansielle anleggsmidler			
Investering i datterselskap	4		
Investering i annet foretak i samme konsern	4, 6	2 454 541 555	
Investeringer i tilknyttet selskap	4		
Investments in shares	4		
Sum finansielle anleggsmidler		2 454 541 555	
Sum anleggsmidler		2 454 562 807	0
Omløpsmidler			
Varer			
Fordringer			
Other short-term receivables		7 049	
Konsernfordringer		3 620	
Sum fordringer		10 669	
Investeringer			
Aksjer og andeler i foretak i samme konsern	4		
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		5 297	
Sum bankinnskudd, kontanter og lignende		5 297	
Sum omløpsmidler		15 966	0
SUM EIENDELER		2 454 578 773	0



Balanse

Beløp i: NOK	Note	2024	2023
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	3, 5	33 000	
Overkurs	3	2 454 508 555	
Sum innskutt egenkapital		2 454 541 555	
Opptjent egenkapital			
Other equity	3	-69 778	
Result brought forward (aut)	3		
Sum opptjent egenkapital		-69 778	
Sum egenkapital		2 454 471 777	0
Gjeld			
Langsiktig gjeld			
Utsatt skatt	2		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Tax payable	2		
Kortsiktig konserngjeld		62 500	
Other current liabilities		44 495	
Sum kortsiktig gjeld		106 996	
Sum gjeld		106 996	0
SUM EGENKAPITAL OG GJELD		2 454 578 773	0
POSTER UTENOM BALANSEN			
Garantistillelser	6		
Pantstillelser	6		



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Annual Report 2024 Moreld Invest AS

**Directors' Report
Revenue statement
Balance sheet
Cash flows
Notes to the Accounts**

Org.no.: 932 061 619



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Annual report 2024 for Moreld Invest AS

The type and location of the business

Moreld Invest AS is a holding company that holds the shares in Moreld Group AS. The company is part of Moreld, a multi-disciplinary engineering group providing comprehensive services across offshore energy, marine and onshore industries. With over 40 years of experience on the Norwegian Continental Shelf (NCS), Moreld is a key player in the energy service sector, supported by long-term agreements with high-quality exploration and production (E&P) operators. Moreld's core services include subsea installation, asset maintenance and modification, as well as marine operations and consultancy services.

The group employs over 2,700 skilled professionals and contractors, including a large share of engineers. With a presence in 18 countries, Moreld combines global reach with deep industry knowledge to provide innovative, high-value solutions to clients worldwide. The group's main subsidiaries are: Moreld Apply, Ocean Installer and Global Maritime. The ultimate parent company Moreld AS is listed on Euronext Growth Oslo under the ticker MORLD.

Going concern

Pursuant to the Norwegian Accounting Act section § 4-5 the board confirms that the requirements of the going concern assumption are met and the accounts have been prepared on this basis.

Future development

The company is a holding company without own operations. The underlying activity in the company's subsidiaries are strong and the subsidiaries have delivered strong financial results for 2024.

Report on the annual accounts

The company was incorporated on 1 August 2023 as part of the establishment of Moreld. The financial statement covers the period from incorporation to 31 December 2024, pursuant to the Norwegian Accounting Act § 1-7 (2). The company had an operating loss of NOK 88 552 and net financial income (expenses) of NOK -2 478. The net result after tax was NOK -69 778.

Total assets at 31 December 2024 was NOK 2 454 578 773, mainly consisting of shares in Moreld Group AS. Total equity was NOK 2 454 471 777, and total liabilities were NOK 106 996.

The board is not aware of any matters that are important for an assessment of the company's position and result that are not set out in the annual accounts. Similarly no matters have occurred after the end of the financial year that in the opinion of the board are material to an assessment of the accounts.

Financial risk

The company is to a limited degree exposed for financial risk, as its only function is to hold the shares in Moreld Group AS.

Working environment, equal opportunity and discrimination

The company has no employees. The company's board consists of 6 persons, all of which are men.

Environment reporting

The company does not carry out any operations that pollutes the external environment.

Insurance for the board of directors

The board of directors in Moreld Invest AS is covered by the Directors and Officers liability insurance entered by the ultimate parent company Moreld AS, which covers all majority owned subsidiaries.

Research and development activities

Moreld Invest AS has not had any research and development activities in 2024.

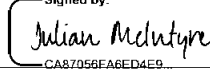
Annual result and allocations

In 2024 the company had a result of after tax of NOK -69 778 which is proposed to be allocated as follows:

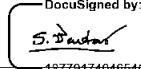
Allocation	Amount
To other equity	-69 778

16.05.2025

The board of Moreld Invest AS

Signed by:


Julian McIntyre
chairman of the board

DocuSigned by:



Venkat Siva
member of the board

DocuSigned by:



Mark Simon Dickinson
member of the board



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DocuSigned by:

Neil John Hartley
member of the board

Signed by:
Trond Rosnes
Trond Rosnes
member of the board

DocuSigned by:

Ole Henry Storer
member of the board

DocuSigned by:

Geir Austigard
general Manager



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Revenue statement Moreld Invest AS

Operating income and operating expenses	Note	01.08.2023 - 31.12.2024
Other expenses	1	88 552
Total expenses		88 552
Operating profit		-88 552
Other financial expenses		2 478
Net financial items		-2 478
Net profit before tax		-91 030
Income tax expense	2	-21 252
Net profit or loss	3	-69 778
Attributable to		
Other equity		-69 778
Total		-69 778

Moreld Invest AS

Side 4



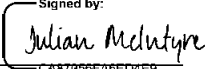
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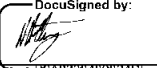
**Balance sheet
Moreld Invest AS**

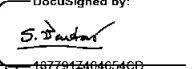
Assets	Note	31.12.2024
Non-current assets		
Deferred tax assets	2	21 252
Investments in other group companies	4, 6	2 454 541 555
Total non-current assets		<u>2 454 562 807</u>
Current assets		
Other short-term receivables		7 049
Receivables from group companies		3 620
Cash and cash equivalents		5 297
Total current assets		<u>15 966</u>
Total assets		<u>2 454 578 773</u>
Equity and liabilities		
Equity		
Share capital	3, 5	33 000
Share premium reserve	3	2 454 508 555
Total paid-in equity		<u>2 454 541 555</u>
Other equity	3	-69 778
Total equity		<u>2 454 471 777</u>
Current liabilities		
Liabilities to group companies		62 500
Other current liabilities		44 495
Total current liabilities		<u>106 996</u>
Total equity and liabilities		<u>2 454 578 773</u>

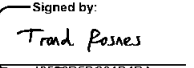
16.05.2025

The board of Moreld Invest AS

Signed by:

Julian McIntyre
chairman of the board


DocuSigned by:

Neil John Hartley
member of the board

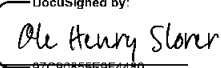
DocuSigned by:

Venkat Siva
member of the board

Signed by:

Trond Røshes
member of the board

DocuSigned by:

Geir Austgard
general Manager

DocuSigned by:

Mark Simon Dickinson
member of the board

DocuSigned by:

Ole Henry Slorer
member of the board



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Cash flow statement Moreld Invest AS

	Note	01.08.2023 - 31.12.2024
Cash flows from operating activities		
Profit/loss before tax		-91 030
Change in other accrual items		44 495
Net cash flows from operating activities		<u>-46 535</u>
Net cash flows from investment activities		<u>-</u>
Change in intercompany financing		51 831
Net cash flows from financing activities		<u>51 831</u>
Net change in cash and cash equivalents		5 297
Cash and cash equivalents at the end of the period		<u>5 297</u>



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Accounting principles

The annual accounts have been prepared in conformity with the provisions of the Accounting Act and good accounting practice.

Consolidated financial statement

Consolidated financial statement have not been prepared in accordance with the Norwegian Accounting Act §3-7 as Moreld Invest AS including subsidiaries are included in the consolidated financial statement for Moreld AS. The ultimate parent company Moreld AS is a private limited liability company, incorporated in Norway and headquartered in Stavanger. Moreld AS is listed on Euronext Growth Oslo. Consolidated financial statement for Moreld AS can be found on moreld.com/investor-relations.

Use of estimates

In the preparation of the annual accounts estimates and assumptions have been made that have affected the profit and loss account and the valuation of assets and liabilities, and uncertain assets and liabilities on the balance sheet date in accordance with generally accepted accounting practice. Areas which to a large extent contain such subjective evaluations, a high degree of complexity, or areas where the assumptions and estimates are material for the annual accounts, are described in the notes.

Revenues

Income from the sale of goods is recognised on the date of delivery. Services are posted as income as they are delivered. Income from the sale of services and long-term manufacturing projects (construction contracts) are posted to the profit and loss account in line with the project's degree of completion, when the outcome of the transaction can be estimated in a reliable manner. When the transaction's outcome cannot be estimated reliably, only income corresponding to a projects' incurred costs can be posted as revenue. At the time when it is identified that the project will give a negative result, the estimated loss on the contract is posted in full to the profit and loss account.

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. The net deferred tax receivable is entered on the balance sheet to the extent that it is likely that it can be utilised.

Classification and valuation of current assets

Current assets and short-term liabilities consist normally of items that fall due for payment within one year of the balance sheet date, as well as items related to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value. Short-term liabilities are entered on the balance sheet at the nominal amount at the time of the transaction.

Subsidiaries and associated companies

Subsidiaries and associated companies are valued using the cost method in the company accounts. The investment is valued at acquisition cost for the shares unless a write-down has been necessary. A write-down to fair value is made when a fall in value is due to reasons that cannot be expected to be temporary and such write-down must be considered as necessary in accordance with good accounting practice. Write-downs are reversed when the basis for the write-down is no longer present.

Dividends, group contributions and other distributions from subsidiaries are posted to income in the same year as provided for in the distributor's accounts. To the extent that dividends/ group contributions exceed the share of profits earned after the date of acquisition, the excess amounts represents a repayment of invested capital, and distributions are deducted from the investment's value in the balance sheet of the parent company.

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. In addition an unspecified provision is made to cover expected losses on claims in respect of customer receivables.

Cash flow statement

The cash flow statement has been prepared using the indirect method. Cash and cash equivalents consist of cash, bank deposits and other short-term, liquid investments.



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Note 1 Employees and auditor expense

The company has no employees and is not required to have an occupational pension scheme. The company has not provided any loans to leading personnel.

Auditor expense

Audit fees expensed for the period amounts to NOK 22 204 ex. vat.
In addition there is a fee for other services of NOK 44 495 ex. vat.

Note 2 Tax

This year's tax expense	01.08.23 - 31.12.2024
Changes in deferred tax assets	-21 252
Tax expense on ordinary profit/loss	-21 252

Taxable income	01.08.23 - 31.12.2024
Result before tax	-91 030
Permanent differences	-5 570
Cut interest deduction	2 478
Taxable income	-94 122

Payable tax in the balance sheet	31.12.2024
Total payable tax in the balance	0

Calculation of effective tax rate	01.08.2023 - 31.12.2024
Profit before tax	-91 030
Calculated tax on profit before tax	-20 027
Tax effect of permanent differences	-1 225
Total	-21 252
Effective tax rate	23,3 %

The tax effect of temporary differences and loss for to be carried forward that has formed the basis for deferred tax and deferred tax advantages, specified on type of temporary differences

	31.12.2024
Accumulated loss to be brought forward	-94 121
Cut interest deduction	-2 478
Basis for deferred tax assets	-96 599
Deferred tax assets (22 %)	-21 252

Note 3 Equity capital

	Share capital	Share premium	Other equity capital	Total equity capital
Incorporation	30 000	-5 570	0	24 430
Result of the year			-69 778	-69 778
Share capital increase	3 000	2 454 514 125	0	2 454 517 125
Pr 31.12.2024	33 000	2 454 508 555	-69 778	2 454 471 777



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Note 4 Subsidiaries, associated companies etc.

	Office	Acquisition date	Ownership in %	Acquisition cost	Book value on 31.12.2024	Equity on 31.12.2024	Profit after tax 2024
Sub.							
Moreld Group AS	Stavanger	01/08/2023	100 %	30 000	2 454 541 555	2 011 458 040	-335 011 191
Total				30 000	2 454 541 555	2 011 458 040	-335 011 191

Investments in subsidiaries are recognised according to the cost method in the company's financial statements.



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Note 5 Share capital, shareholders etc.

The share capital in Moreld Invest AS as at 31.12 consists of:

	Number	Par value	Posted
Ordinary shares	3 000	11	33 000
Total	3 000	11	33 000

All shares give the same rights in the company.

Moreld Invest AS had 1 shareholder as at 31.12.2024, Moreld Holding AS.

Note 6 Charges and guarantees

Book value of assets	31.12.2024
Shares in subsidiaries	2 454 541 555
Total	2 454 541 555

Assets pledged on behalf of the parent company

Moreld Group AS has entered into a super senior facility with Sparebank 1 SR-Bank ASA, where the lender has made available a drawdown facility and a guarantee facility in a total amount of NOK 200 million. Furthermore, Moreld Invest AS' indirect parent company, Aurora Group plc, has entered a bond loan agreement regulating the issuance of a bond amounting to USD 225 million maturing in June 2029 with The Bank of New York Mellon as trustee and security agent for the bond. Moreld Invest AS has acceded to the loan agreement as a guarantor, and an intercreditor agreement with, among others, Moreld AS (ultimate parent company in the Moreld group), Sparebank 1 SR-Bank ASA as agent under the drawdown facility, The Bank of New York Mellon as trustee for the bond loan and Nordic Trustee AS as security agent for the secured parties.

Moreld Invest AS has entered into the following security documents in favour of the security agent to provide security under the loan agreements.

- A first-priority pledge over all shares in Moreld Group AS;
- A first-priority pledge over the company's receivables (factoring pledge agreement under the Pledge Act §4-10);
- A first-priority pledge over the company's inventory; and
- A first-priority pledge over the company's operating equipment.

Note 6 Subsequent Events.

Refinancing and issuance of USD 130 million senior secured bond

On January 24, 2025, Moreld AS, the ultimate parent company in the Moreld Group, placed a USD 130 million senior secured bond with a maturity of 5 years. Moreld Invest AS has acceded to the bond agreement as guarantor on similar terms as for the existing bond

There have been no other events subsequent to the year-end which require adjustment of or disclosure in the financial statements or in the notes.



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To the General Meeting of Moreld Invest AS

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Moreld Invest AS (the Company), which comprise the balance sheet as at 31 December 2024, the income statement, 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 statutory requirements, and
- the financial statements give a true and fair view of the financial position of the Company as at 31 December 2024 and its financial performance and its 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 as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Board of Directors and the Managing Director (management) are responsible for the information in the Board of Directors' report. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

In connection with our audit of the financial statements, our responsibility is to read the Board of Directors' report. The purpose is to consider if there is material inconsistency between the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or whether the Board of Directors' report otherwise appears to be materially misstated. We are required to report if there is a material misstatement in the Board of Directors' report. We have nothing to report in this regard.

Based on our knowledge obtained in the audit, it is our opinion that the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable statutory requirements.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally

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Medlemmer av Den norske
Revisorforening
Organisasjonsnummer: 980 211 282

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Independent auditor's report
Moreld Invest AS

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 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 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. 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 a true and fair view.

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.



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Independent auditor's report
Moreld Invest AS

Stavanger, 16 May 2025
Deloitte AS

Else Høyland Joranger
State Authorised Public Accountant
(electronically signed)



Moreld Invest AS - Indepe...t auditors report 2024

Name	Date
Joranger, Else Høyland	2025-05-16

Identification

 bankID Joranger, Else Høyland



This document contains electronic signatures using EU-compliant PAdES - PDF
Advanced Electronic Signatures (Regulation (EU) No 910/2014 (eIDAS))



Skatteetaten

Vår dato 21.10.2024	Din/Deres dato	Saksbehandler Elin Bellingmo
800 80 000 Skatteetaten.no	Din/Deres referanse AR637186084	Telefon 99638211
Org.nr 974761076	Vår referanse 2024/5430985	Postadresse Postboks 9200 Grønland 0134 OSLO

U.off. offl. § 13, sktflv. § 3-1, sktbl. § 3-2

MORELD INVEST AS
Moseidsletta 122

4033 Stavanger

Norge

Att: Kjell Einar Erikstein

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Moreld Invest AS, org.nr. 932 061 619

Vi viser til deres brev av 8. oktober 2024 der det søkes om å få benytte engelsk språk i årsregnskap og årsberetningen.

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

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

Bakgrunn

I søknaden opplyser Moreld Invest AS at selskapet er del av Moreld-konsernet, og det ultimate morselskapet er Aurora Group plc i UK. I forbindelse med at 5 av 6 styremedlemmer er utenlandske statsborgere samt at morselskapet har en obligasjon som er notert på The International Stock Exchange med i hovedsak utenlandske investorer.

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har skattekontoret lagt særlig vekt på at selskapet er en del av et internasjonalt konsern. Videre er det vektlagt at selskapet driver virksomhet i en internasjonal bransje der alle sentrale aktører behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Elin Bellingmo
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.