



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 981 682 580
Organisasjonsform: Aksjeselskap
Foretaksnavn: FERIEVERDEN AS
Forretningsadresse: Tordenskiolds gate 8
0160 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

Konsern

Morselskap i konsern: Nei

Regnskapsregler

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

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Ole-Einar Grøstad
Dato for fastsettelse av årsregnskapet: 13.06.2023

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, 20.06.2023



Resultatregnskap

Beløp i: NOK	Note	2022	2021
RESULTATREGNSKAP			
Revenue			
Kostnader			
Employee benefits expense	1		
Other expenses		992	
Sum kostnader		992	
Driftsresultat		-992	
Finansinntekter og finanskostnader			
Annen renteinntekt		50	
Sum finansinntekter		50	
Other financial expenses		10 947	
Sum finanskostnader		10 947	
Netto finans		-10 897	
Ordinært resultat før skattekostnad		-11 889	0
Income tax expense	2		
Ordinært resultat etter skattekostnad		-11 889	0
Årsresultat	3	-11 889	0
Årsresultat etter minoritetsinteresser		-11 889	
Totalresultat		-11 889	
Overføringer og disponeringer			
Transferred from other equity		-11 889	
Sum overføringer og disponeringer		-11 889	



Balanse

Beløp i: NOK	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	2		
Finansielle anleggsmidler			
Lån til foretak i samme konsern	4		
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	4		
Other short-term receivables	4	3 408 000	3 490 103
Sum fordringer	4	3 408 000	3 490 103
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents		3 732	
Sum bankinnskudd, kontanter og lignende		3 732	
Sum omløpsmidler		3 411 732	3 490 103
SUM EIENDELER		3 411 732	3 490 103
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital		1 537 000	1 537 000
Beholdning av egne aksjer	5	-28 650	-28 650
Overkurs		7	7
Sum innskutt egenkapital		1 508 357	1 508 357



Balanse

Beløp i: NOK	Note	2022	2021
Opptjent egenkapital			
Other equity		1 788 717	1 908 354
Sum opptjent egenkapital		1 788 717	1 908 354
Sum egenkapital	3	3 297 074	3 416 712
Gjeld			
Langsiktig gjeld			
Utsatt skatt	2		
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	4		
Other non-current liabilities	4		
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	4		
Tax payable	2		
Other current liabilities		114 659	73 392
Sum kortsiktig gjeld		114 659	73 392
Sum gjeld		114 659	73 392
SUM EGENKAPITAL OG GJELD		3 411 732	3 490 103



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 496360

Enheten

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Organisasjonsform: Aksjeselskap
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Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Ole-Einar Grøstad
Dato for fastsettelse av årsregnskapet: 13.06.2023

Revisjon

Selskapet har besluttet at årsregnskapet
ikke skal revideres: Ja
Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja

Grunnlag for avgivelse

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

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Brønnøysundregistrene, 19.06.2023



Organisasjonsnr: 981 682 580
FERIEVERDEN AS

RESULTATREGNSKAP

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Other financial expenses		10 947	
Sum finanskostnader		10 947	
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Ordinært resultat før skattekostnad		-11 889	0
Income tax expense	2		
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Totalresultat		-11 889	
Overføringer og disponeringer			
Transferred from other equity		-11 889	
Sum overføringer og disponeringer		-11 889	



Organisasjonsnr: 981 682 580
FERIEVERDEN AS

BALANSE

Beløp i: NOK	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	2		
Finansielle anleggsmidler			
Lån til foretak i samme konsern	4		
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	4		
Other short-term receivables	4	3 408 000	3 490 103
Sum fordringer	4	3 408 000	3 490 103
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SUM EIENDELER		3 411 732	3 490 103
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital		1 537 000	1 537 000
Beholdning av egne aksjer	5	-28 650	-28 650
Overkurs		7	7
Sum innskutt egenkapital		1 508 357	1 508 357
Opptjent egenkapital			
Other equity		1 788 717	1 908 354
Sum opptjent egenkapital		1 788 717	1 908 354
Sum egenkapital	3	3 297 074	3 416 712
Gjeld			
Langsiktig gjeld			



Utsatt skatt	2		
Annen langsiktig gjeld			
Gjeld til			
kredittinstitusjoner	4		
Other non-current liabilities	4		
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld	4		
Tax payable	2		
Other current liabilities		114 659	73 392
Sum kortsiktig gjeld		114 659	73 392
Sum gjeld		114 659	73 392
SUM EGENKAPITAL OG GJELD		3 411 732	3 490 103



Organisasjonsnr: 981 682 580
FERIEVERDEN 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.



Revenue statement

FERIEVERDEN AS - In liquidation

Operating income and operating expenses	Note	2022	2021
Revenue		0	0
Total income		0	0
Other expenses		992	0
Total expenses		992	0
Operating profit		-992	0
Financial income and expenses			
Other interest income		50	0
Other financial expenses		10 947	0
Net financial items		-10 897	0
Net profit before tax		-11 889	0
Income tax expense	2	0	0
Net profit or loss	3	-11 889	0
Attributable to			
Transferred from other equity		11 889	0
Total		-11 889	0



Balance sheet pr 31. December
FERIEVERDEN AS - In liquidation

Assets	Note	2022	2021
Current assets			
Debtors			
Other short-term receivables	4	3 408 000	3 490 103
Total receivables	4	3 408 000	3 490 103
Cash and cash equivalents		3 732	0
Total current assets		3 411 732	3 490 103
Total assets		3 411 732	3 490 103



Balance sheet pr 31. December
FERIEVERDEN AS - In liquidation

Equity and liabilities	Note	2022	2021
Equity			
Paid-in capital			
Share capital		1 537 000	1 537 000
Own Shares	5	-28 650	-28 650
Share premium reserve		7	7
Total paid-up equity		1 508 357	1 508 357
Retained earnings			
Other equity		1 788 717	1 908 354
Total retained earnings		1 788 717	1 908 354
Total equity	3	3 297 074	3 416 712
Liabilities			
Current liabilities			
Other current liabilities		114 659	73 392
Total current liabilities		114 659	73 392
Total liabilities		114 659	73 392
Total equity and liabilities		3 411 732	3 490 103

Oslo, 5. June 2023

The board of FERIEVERDEN AS - In liquidation

Ole-Einar Grøstad
Chairman of the board



Notes to the accounts

Accounting principles

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

Tax

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

Classification and valuation of current assets

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

Receivables

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

Note 1 Salary costs and benefits

FERIEVERDEN AS - In liquidation hasn't had any salary costs or benefits in 2022 and there are no such obligations.

Note 2 Tax

This year's tax expense	2022	2021
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	0	0
Tax expense on ordinary profit/loss	0	0
Taxable income:		
Result before tax	-11 889	0
Permanent differences	-107 748	0
Taxable income	-119 637	0
Payable tax in the balance:		
Payable tax on this year's result	0	0
Total payable tax in the balance	0	0

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

	2022	2021	Difference
Accumulated loss to be brought forward	-348 952	-229 315	119 637
Not included in the deferred tax calculation	348 952	229 315	-119 637
Deferred tax assets (22 %)	0	0	0

Deferred tax not included in the balance sheet.



Notes to the accounts

Note 3 Equity capital

	Share capital	Treasury stock	Other paid-in equity capital	Other equity capital	Total equity capital
Pr. 31.12.2021	1 537 000	-28 650	7	1 908 354	3 416 711
Adjustment 2021				-107 748	-107 748
Pr 01.01.2022	1 537 000	-28 650	7	1 800 606	3 308 963
Result of the year				-11 889	-11 889
Pr 31.12.2022	1 537 000	-28 650	7	1 788 717	3 297 074

Note 4 Inter-company items between companies in the same group

	2022	2021
Receivables		
Other short-term receivables within the group	3 408 000	3 490 103
Total	3 408 000	3 490 103

Note 5 Own shares

Development in the company's own shares	Number	Par value per share	Total	Amount of share capital
Holding as at 1.1.2022	2 865	10	28 650	2 %
Acquisition of own shares	0	0	0	0 %
Disposal of own shares	0	0	0	0 %
Holding as at 31.12.2022	2 865	10	28 650	2 %



Our date 24.11.2022	Your date 14.11.2022	Case officer Vibeke Horne
800 80 000 skatteetaten.no	Your reference	Telephone +4790518192
Org. nr. 974761076	Our reference 2022/5478521	Postal address Postboks 9200 Grønland 0134 OSLO

FERIEVERDEN AS
Postboks 6827 St. Olavs plass
0130 OSLO

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

Permission to prepare the annual accounts and directors' report in English language for Ferieverden AS, org. no 981 682 580

With reference to your letter of 14 November 2022 with respect to the above matter regarding Ferieverden AS.

Based on a total evaluation, the view of the tax office is that Ferieverden 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

Ferieverden AS is a private limited company 100 % owned by a foreign company and is part of an international group. The company's activities are primarily supply of support services to the group. The working language and internal reporting in the group are in English.

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,

Vibeke Horne
Adviser
Customer Interaction Division, Customer Service
The Norwegian Tax Administration

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