



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer:	922 413 614
Organisasjonsform:	Aksjeselskap
Foretaksnavn:	JIGSAW HOLDCO 1 AS
Forretningsadresse:	Fredrik Selmers vei 3 0663 OSLO

Regnskapsår

Årsregnskapets periode:	01.01.2020 - 31.12.2020
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Konsern

Morselskap i konsern:	Ja
Konsernregnskap lagt ved:	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:	Børge Astrup
Dato for fastsettelse av årsregnskapet:	20.05.2021

Grunnlag for avgivelse

År 2020: Årsregnskapet er elektronisk innlevert
År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020

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, 16.08.2022



Resultatregnskap

Beløp i: NOK	Note	2020	2019
RESULTATREGNSKAP			
Kostnader			
Other operating expenses	2	56 000	95 000
Sum kostnader		56 000	95 000
Driftsresultat		-56 000	-95 000
Netto finans			
Ordinært resultat før skattekostnad		-56 000	-95 000
Tax on ordinary result	6	-12 000	-23 000
Ordinært resultat etter skattekostnad		-44 000	-72 000
Årsresultat		-44 000	-72 000
Årsresultat etter minoritetsinteresser		-44 000	-72 000
Totalresultat		-44 000	-72 000
Overføringer og disponeringer			
Udekket tap		-44 000	-72 000
Sum overføringer og disponeringer		-44 000	-72 000



Balanse

Beløp i: NOK	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	6	35 000	23 000
Sum immaterielle eiendeler		35 000	23 000
Finansielle anleggsmidler			
Investering i datterselskap	3	550 000 000	550 000 000
Sum finansielle anleggsmidler		550 000 000	550 000 000
Sum anleggsmidler		550 035 000	550 023 000
Omløpsmidler			
Varer			
Sum omløpsmidler		0	0
SUM EIENDELER		550 035 000	550 023 000
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	5	60 000	60 000
Overkurs		549 940 000	549 940 000
Sum innskutt egenkapital		550 000 000	550 000 000
Opptjent egenkapital			
Udekket tap		116 000	72 000
Sum opptjent egenkapital		-116 000	-72 000
Sum egenkapital	4	549 884 000	549 928 000
Gjeld			
Langsiktig gjeld			



Balanse

Beløp i: NOK	Note	2020	2019
Utsatt skatt	6		
Annen langsiktig gjeld			
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Tax payable	6		
Kortsiktig konserngjeld		106 000	
Other current debt		45 000	95 000
Sum kortsiktig gjeld		151 000	95 000
Sum gjeld		151 000	95 000
SUM EGENKAPITAL OG GJELD		550 035 000	550 023 000



Jigsaw Holdco 1 AS Annual Report 2020

About the business

Jigsaw Holdco 1 AS is a holding company with a business address Fredrik Selmers vei 3, Oslo. The company was founded on 25 February 2019 and is the parent company of Puzzel AS, a company in the Jigsaw Puzzel Group.

Overview of development and results

The company has an equity ratio of 100 %, and NOK 0.0 million in liquid assets. Financial development in the Company is as expected.

The Board of Directors believes that the annual accounts provide a fair picture of the Company's assets and liabilities, financial position and profit and loss.

Presentation of Jigsaw Holdco 1 AS

The company is part of Puzzel group. The company's parent is Jigsaw Topco AS which is ultimate parent in the group. Jigsaw Holdco 1 AS owns 100 % of Jigsaw Holdco 2 AS which in turn owns 100 % of Jigsaw Bidco AS. Puzzel AS is the top operational entity in the group and it is fully owned by Jigsaw Bidco AS. The operational part of the group, Puzzel AS, was acquired on 3 May 2019 by Marlin-Puzzel Aggregator L.P, a Marlin equity partner owned company. Puzzel AS was acquired from former owner Herkules Private Equity III (gp-li).

The international operating subsidiaries Puzzel AB, Puzzel A/S, Puzzel Ltd, Puzzel OY and Puzzel Sofia EAD are 100% owned by Puzzel AS. In November 2019 Puzzel Ltd. acquired Jigsaw Scotland Ltd. and its subsidiary Puzzel Scotland Ltd (formerly Logicalware Ltd.). In 2020 Puzzel Ltd acquired Puzzel WFM (formerly U-Source limited).

Financial risk

Jigsaw Holdco 1 AS is fully equity financed. Hence, there are limited financial risk in the entity.

Research and development activities

The company does not conduct research and development activities.

Going concern

The annual accounts for 2020 have been set up on the condition of going concern. It is hereby confirmed that the prerequisite for continued operation is present.

Work environment

The company has no employees.



External environment

The company's activities are not regulated by licences or orders. The company does not pollute the external environment.

Statement of the annual accounts and profit and loss allocation

The figures are based on accounting principles applied. Other principles could give different outcomes. However, applied principles is believed to reflect the true activities in the best possible way.

In the board's opinion, the profit and loss account and balance sheet are presented, with notes expressing the company's profit and loss for 2020 including its financial position at the end of the year.

No circumstances have occurred after the end of the financial year that are of significance for the assessment of the accounts.

For 2020, the business had a deficit of NOK 44 thousand. The deficit is distributed from other equity.

Oslo, 20st May 2021
The Board of Directors
Of Jigsaw Holdco 1 AS

Michael Edward Wilkinson
Chairman of the Board

Nigel Richard Clifford
Board member

Peter Boris Spasov
Board member

Børge Astrup
board member



Annual Report 2020 Jigsaw Holdco 1 AS

**Revenue statement
Balance sheet
Cash flows
Notes to the Accounts**

Org.no.: 922 413 614



Revenue statement

Jigsaw Holdco 1 AS

Operating income and operating expenses	Note	2020	25.02.2019 - 31.12.2019
Other operating expenses	2	56	95
Total operating expenses		56	95
Operating profit		-56	-95
Operating result before tax		-56	-95
Tax on ordinary result	6	-12	-23
Ordinary result after tax		-44	-72
Annual net profit		-44	-72
Brought forward			
Loss brought forward		44	72
Net brought forward		-44	-72



Balance sheet

Jigsaw Holdco 1 AS

Assets	Note	2020	2019
Fixed assets			
Intangible assets			
Deferred tax assets	6	35	23
Total intangible assets		<u>35</u>	<u>23</u>
Financial fixed assets			
Investments in subsidiaries	3	550 000	550 000
Total financial fixed assets		<u>550 000</u>	<u>550 000</u>
Total fixed assets		<u>550 035</u>	<u>550 023</u>
Total assets		<u>550 035</u>	<u>550 023</u>



Balance sheet

Jigsaw Holdco 1 AS

Equity and liabilities	Note	2020	2019
Equity			
Paid-up equity			
Share capital	5	60	60
Share premium reserve		549 940	549 940
Total paid-up equity		550 000	550 000
Uncovered loss		-116	-72
Total retained earnings		-116	-72
Total equity	4	549 884	549 928
Liabilities			
Current debt			
Liabilities to group companies		106	0
Other current debt		45	95
Total current debt		151	95
Total liabilities		151	95
Total equity and liabilities		550 035	550 023

Oslo, 20.05.2021

The board of Jigsaw Holdco 1 AS

Michael Edward Wilkinson
chairman of the board

Børge Astrup
member of the board

Nigel Richard Clifford
member of the board

Peter Boris Spasov
member of the board



Indirect cash flow

Jigsaw Holdco 1 AS

	Note	2020	2019
Cash flows from operating activities			
Profit/loss before tax		-56	-95
Change in other accrual items		56	95



Note 1 - Accounting policies

The financial statements for Jigsaw Holdco 1 AS have been prepared in accordance with the Norwegian Accounting Act of 1998 and generally accepted accounting principles in Norway. The accounting principles are described below. All amounts are in KNOK unless otherwise is stated.

Valuation and classification of assets and liabilities

Current assets and liabilities include items that relate to the commodity cycle. For items other than accounts receivables, items included are due within one year of the transaction day. Assets intended for permanent ownership or use in the business are classified as non-current assets. Non-current liabilities are liabilities due later than one year after the transaction day.

Current assets are valued at the lower of historical cost and fair value. Current liabilities are booked at nominal value at the time of establishment. Fixed assets are carried at historical cost. Fixed assets with a limited economic life are depreciated on a systematic basis in accordance with a reasonable depreciation schedule, and are written down to fair value when the decline in value is expected to be permanent. Non-current liabilities, except for other provisions, are booked at nominal value at the time of establishment.

Receivables

Trade receivables are recognised at nominal value, less the accrual for expected losses of receivables. The provision for losses is based on an individual assessment of each receivable.

Foreign currency

All balance sheet items denominated in foreign currencies are translated into NOK at the exchange rate prevailing at the balance sheet date.

Investments

Subsidiaries are assessed according to the cost method in the financial statement. Received dividends and group contributions are recognised as income in the same year that the dividends/group contributions have been allocated in the subsidiaries/associates, if it is likely that the amount will be received. In the event of dividends/group contributions exceeding the share of retained profit after the acquisition, the excess portion represents repayment of invested capital and is deducted from the value of the investment in the balance sheet.

Income taxes

Tax expenses consist of current income tax expense and change in net deferred tax. Deferred tax has been calculated at 22% based on the temporary differences that exist between accounting and fiscal values, as well as losses brought forward at the end of the fiscal year. Tax-increasing and tax-reducing temporary differences that reverse, or can reverse in the same period, are settled and the tax effect is calculated on a net basis.

Cash flow statement

The cash flow statement has been prepared according to the indirect method. Cash and cash equivalents include cash, bank deposits and other monetary instruments that immediately and without significant currency risk can be converted to a known cash amount, and with a maturity of less than three months from the date of purchase.

Consolidated group financial statements

No consolidated financial statements are prepared for Jigsaw Holdco 1 AS with subsidiaries. Jigsaw Holdco 1 AS is included in the consolidated financial statements of Jigsaw Topco AS. The consolidated financial statements are available upon request to the company.



Note 2 - Payroll costs, number of employees, benefits, etc.

The company has no employees as of 31 December 31.12.2020, and is therefore not required to have an occupational pension plan in accordance with Norwegian legislation on occupational pensions ("lov om obligatorisk tjenestepensjon"). The company has no obligations to provide any form of remuneration to the Board or others in the group. No remuneration was paid to the Board in 2020.

There are no loans or collateral for the benefit of the board or shareholders and its related parties.

AUDITOR

Remuneration for statutory audit amounts to KNOK 50 excl. taxes. Remuneration for other assurance services amounts to KNOK 67 excl. taxes.

Note 3 - Subsidiaries

Company	Date of acquisition	Proportion votes	Equity at 31 Dec 2020	Profit / loss at 31 Des2020
Jigsaw Holdco 2 AS	16.04.2019	100%	-549 406	-273

Note 4 - Equity

	Share capital	Share premium	Uncovered loss	Total equity
01 January 2020	60	549 940	0	550 000
Profit/Loss for the year			-44	-44
At 31 Dec 2020	60	549 940	-44	549 956

Note 5 - Share capital and shareholder information

The share capital in the company at 31 Dec 2020 consists of 30 000 shares, each with a nominal value of NOK 2,00.

There are no restrictions on the voting rights statutes. There is only one class of shares.

The book value of the share capital amounts to NOK 60 000.

Ownership structure

Jigsaw Holdco 1 AS is a subsidiary fully owned by Jigsaw Topco AS.



Note 6 Tax

This year's tax expense	2020	2019
Entered tax on ordinary profit/loss:		
Payable tax	0	0
Changes in deferred tax assets	-12	-23
Tax expense on ordinary profit/loss	-12	-23
Taxable income:		
Ordinary result before tax	-56	-95
Permanent differences	0	-9
Changes in temporary differences	-50	95
Taxable income	-106	-9
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

	2020	2019	Difference
Allocations and more	-45	-95	-50
Total	-45	-95	-50
Accumulated loss to be brought forward	-114	-9	106
Basis for deferred tax assets	-159	-103	56
Deferred tax assets (22 %)	-35	-23	12



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To the General Meeting of Jigsaw Holdco 1 AS

Independent auditor's report

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Jigsaw Holdco 1 AS showing a loss of NOK 44 000. The financial statements comprise the balance sheet as at 31 December 2020, the income statement and cash flow 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 2020, 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 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.

Other information

Management is responsible for the other information. The other information comprises information in the annual report, except the financial statements and our auditor's report thereon.

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.

KPMG AS, a Norwegian limited liability company and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.

Statsautoriserte revisorer - medlemmer av Den norske Revisorforening

Offices in:

Oslo	Elverum	Mo i Rana	Stord
Alta	Finnsnes	Molde	Straume
Arendal	Hamar	Skien	Tromsø
Bergen	Haugesund	Sandefjord	Trondheim
Bodo	Knarvik	Sandnessjøen	Tynset
Drammen	Kristiansand	Stavanger	Ålesund

Pemneo Dokumentnøkkel: YLM74-6H0PK-01V7E-UHHNZ-1ZJ3Y-ADOPS



Jigsaw Holdco 1 AS

Responsibilities of the Board of Directors for the Financial Statements

The Board of Directors (management) is responsible for the preparation in accordance with law and regulations, including a true and fair view 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 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 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.

Pemneo Dokumentnøkkel: YLM74-6H0PK-01V7E-UFHNZ-1Z3Y-ADOPS



Jigsaw Holdco 1 AS

Report on Other Legal and Regulatory Requirements

Opinion on the Board of Directors' report

Based on our audit of the financial statements as described above, it is our opinion that the information presented in the Board of Directors' report concerning the financial statements, the going concern assumption and the proposed allocation of the result is consistent with the financial statements and complies with the law and regulations.

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, 31 May 2021
KPMG AS

Karianne Fønstelién Vintervoll
State Authorised Public Accountant
(This document is signed electronically)

Pemneo Dokumentnøkkel: YLM74-6H0PK-01V7E-UFHNZ-1ZJ3Y-ADOPS



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Karianne F Vintervoll

Statsautorisert revisor

På vegne av: KPMG AS

Serienummer: 9578-5999-4-2179424

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Skatteetaten

Vår dato 29.10.2020	Din/Deres dato 07.10.2020	Saksbehandler Lars Waalorp
800 80 000 Skatteetaten.no	Din/Deres referanse AR392555182	Telefon 32212244
Org.nr 974761076	Vår referanse 2020/5963848	Postadresse Postboks 9200 Grønland 0134 OSLO

JIGSAW HOLDCO 1 AS
Fredrik Selmers vei 3
0663 OSLO

Att. Magnus Flateland

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk for Jigsaw Holdco 1 AS, org.nr. 922 413 614

Vi viser til deres brev sendt inn 7. oktober 2020 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk for Jigsaw Holdco 1 AS.

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering Jigsaw Holdco 1 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

Jigsaw Holdco 1 AS er gjennom norske eierselskaper eid av et utenlandsk selskap som er en del av et internasjonalt konsern. Den norske delen av konsernet leverer kontaktsenterløsninger med hovedvekt på softwareelementer, og virksomheten retter seg mot bedriftsmarkedet i seks forskjellige land. Flere av styremedlemmene i selskapet er utenlandske.

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 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 indirekte er eid av et utenlandsk selskap og inngår i et internasjonalt konsern. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelse i saken.

Med hilsen

Lars Waalorp
seniorrådgiver
Brukerdialog, brukerkontakt
Skatteetaten

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.