



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 931 840 754
Organisasjonsform: Aksjeselskap
Foretaksnavn: AKER BIOMARINE HOLDING AS
Forretningsadresse: Oksenøyveien 10
1366 LYSAKER

Regnskapsår

Årsregnskapets periode: 01.01.2024 - 31.12.2024

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: Lasse Tronsrud Johansen
Dato for fastsettelse av årsregnskapet: 15.05.2025

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, 11.07.2025



Resultatregnskap

Beløp i: USD	Note	2024	2023
RESULTATREGNSKAP			
Kostnader			
Employee benefits expense	1		
Other expenses	1	5 969 641	567
Sum kostnader		5 969 641	567
Driftsresultat		-5 969 641	-567
Finansinntekter og finanskostnader			
Income from subsidiaries	2		
Annen renteinntekt	2		
Other financial income	2	227 477 317	17
Sum finansinntekter		227 477 317	17
Annen rentekostnad	2		
Other financial expenses	2	10 777 724	153 014
Sum finanskostnader		10 777 724	153 014
Netto finans		216 699 593	-152 997
Resultat før skattekostnad		210 729 952	-153 564
Income tax expense	3	4 218 873	
Årsresultat		206 511 079	-153 564
Årsresultat etter minoritetsinteresser		206 511 079	-153 564
Totalresultat		206 511 079	-153 564
Overføringer og disponeringer			
Ordinært utbytte		46 934	
Tilleggsutbytte		127 000 000	
Udekket tap	4		
Other equity		79 464 145	-153 564
Sum overføringer og disponeringer		206 511 079	-153 564



Balanse

Beløp i: USD	Note	2024	2023
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	3		
Finansielle anleggsmidler			
Investering i datterselskap	5	220 016 232	306 586 074
Investering i annet foretak i samme konsern	5		
Lån til foretak i samme konsern	8	191 559 510	
Sum finansielle anleggsmidler		411 575 742	306 586 074
Sum anleggsmidler		411 575 742	306 586 074
Omløpsmidler			
Varer			
Fordringer			
Accounts receivables	8		
Other short-term receivables		9 542 700	
Konsernfordringer	8	20 392 223	
Sum fordringer		29 934 923	
Investeringer			
Aksjer og andeler i foretak i samme konsern	5		
Bankinnskudd, kontanter og lignende			
Cash and cash equivalents	6		2 717
Sum bankinnskudd, kontanter og lignende			2 717
Sum omløpsmidler		29 934 923	2 717
SUM EIENDELER		441 510 665	306 588 791

BALANSE - EGENKAPITAL OG GJELD



Balanse

Beløp i: USD	Note	2024	2023
Egenkapital			
Innskutt egenkapital			
Share capital	4	736 852	1 842 131
Overkurs	4	304 740 714	304 741 811
Sum innskutt egenkapital		305 477 566	306 583 943
Opptjent egenkapital			
Other equity	4	79 235 556	
Udekket tap	4		153 564
Sum opptjent egenkapital		79 235 556	-153 564
Sum egenkapital		384 713 122	306 430 379
Gjeld			
Langsiktig gjeld			
Utsatt skatt	3		
Annen langsiktig gjeld			
Gjeld til kredittinstitusjoner	6		
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Liabilities to financial institutions	6, 8	5 740 217	
Tax payable	3		
Kortsiktig konserngjeld	8	51 057 325	158 412
Sum kortsiktig gjeld		56 797 542	158 412
Sum gjeld		56 797 542	158 412
SUM EGENKAPITAL OG GJELD		441 510 665	306 588 791



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2024 - GENERELL INFORMASJON

Journalnummer: 2025 657496

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Brønnøysundregistrene, 10.07.2025



Organisasjonsnr: 931 840 754
AKER BIOMARINE HOLDING AS

RESULTATREGNSKAP

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AKER BIOMARINE HOLDING AS

BALANSE

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Organisasjonsnr: 931 840 754
AKER BIOMARINE HOLDING 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.



Annual Report 2024

Aker BioMarine Distribution Holding AS

Directors' Report
Profit and loss statement
Balance sheet
Cash flows
Notes to the Accounts



Org.no.: 932 567 679



Annual report 2024 for Aker BioMarine Distribution Holding AS

THE TYPE AND LOCATION OF THE BUSINESS

Aker BioMarine Distribution Holding AS was founded in December 2023 as part of a demerger for Aker BioMarine Antarctic AS. The company is a holding company for Aker BioMarine US subsidiaries. The company is located in Bærum municipality. The company is owned by Aker BioMarine Holding AS (100% of the share capital).

FINANCIAL INFORMATION

The company has no sales revenue in 2024. The company's profit is mainly related to interest income and expenses for internal loans. Overall, the company has a net loss of USD 10.1 million. In accordance with Section 3-3a of the Norwegian Accounting Act, the Board of Directors confirms that the going concern assumption is present, and that the financial statements have been prepared on a going concern basis. The Board of Directors and management believe that the financial statements give a true and fair view of the business during the financial year. The difference between cash flow and working capital is mainly the change in balances and interest.

FUTURE DEVELOPMENT

The company was established to be a holding company for the Aker BioMarine companies in the US. Limited activity is expected in the company, and the company is not expected to generate significant sales revenue in the company in the coming years. Costs and revenues are expected to be related to income or expenses on investments and receivables/loans. Beyond this, no significant operating costs are expected. The company emphasizes that there is normally uncertainty related to the assessment of future conditions.

EXPLANATION OF THE ANNUAL ACCOUNTS

The Board of Directors is not aware of any matters of importance for assessing the company's position and results that are not disclosed in the accounts and balance sheet with notes. Nor have any matters arisen since the end of the financial year that, in the Board of Directors' opinion, are of significance in assessing the accounts.

FINANCIAL RISK

Market risk

The company is exposed to price changes in the finished goods market to the extent that these changes entail changes in the subsidiaries' competitiveness and earnings potential over time. Exposure to risk resulting from changes in exchange rates is identified and reduced by ongoing adjustment with financial instruments.

Credit risk

The company has limited purchases and sales, and therefore has low credit risk.

Liquidity risk

Liquidity risk is the risk that we will be unable to meet our obligations when due. The purpose of the company's liquidity management is to ensure that we have sufficient funds available at all times to meet our financial and operational obligations. Due consideration is given to the liquidity situation when decisions affecting the company's liquidity are made, and the Board considers the company's liquidity to be good.



WORKING ENVIRONMENT AND EXTERNAL ENVIRONMENT

There are no employees in Aker BioMarine Distribution Holding AS.

ENVIRONMENT REPORTING

The company does not conduct activities that pollute the external environment.

TRANSPARENCY ACT

The Aker BioMarine Group's report pursuant to the Transparency Act is available on the company's website: <https://www.akerbiomarine.com/financial-reports-and-presentations>.

INSURANCE FOR BOARD MEMBERS AND CEO

Insurance has been taken out for the board members and CEO for their possible liability towards the company and third parties. The insurance has been taken out by Aker BioMarine ASA, the parent company of the Aker BioMarine Group, and covers all wholly owned and/or controlled companies.


ANNUAL RESULT AND APPROPRIATIONS


In 2024 the company had a net loss of USD 10 127 975 which is proposed to be allocated as follows:

Disposition	Amount
Uncovered loss	10 127 975
Total	10 127 975

19.06.2025

The board of Aker BioMarine Distribution Holding AS


box SIGN 4YZW8ZP1-1852PK3W
Matts Eirik Johansen
Chairman of the Board/General Manager


box SIGN 46P9KDX4-1852PK3W
Katrine Mourud Klaveness
Member of the Board



PROFIT AND LOSS STATEMENT

AMOUNT IN USD

AKER BIOMARINE DISTRIBUTION HOLDING AS

OPERATING INCOME AND OPERATING EXPENSES	Note	2024	05.12-31.12.2023
Other expenses	1	9 958	0
Total expenses		9 958	0
Operating profit		-9 958	0
FINANCIAL INCOME AND EXPENSES			
Other financial income	2, 3	9 308 274	803 506
Other financial expenses	2, 3	19 608 663	1 557 801
Net financial items		-10 300 389	-754 295
Net profit before tax		-10 310 348	-754 295
Income tax expense	4	-182 373	0
Net profit or loss		-10 127 975	-754 295
ATTRIBUTABLE TO			
Uncovered loss	7	10 127 975	754 295
Total		-10 127 975	-754 295



BALANCE SHEET

AS PER 31 DECEMBER AKER BIOMARINE DISTRIBUTION HOLDING AS

AMOUNT IN USD

ASSETS	Note	2024	2023
NON-CURRENT ASSETS			
NON-CURRENT FINANCIAL ASSETS			
Investments in subsidiaries	5	108 070 045	108 070 045
Loan to group companies	2	92 465 978	116 647 116
Total non-current financial assets		200 536 023	224 717 161
Total non-current assets		200 536 023	224 717 161
CURRENT ASSETS			
DEBTORS			
Other short-term receivables	6	10 000 000	828 967
Total receivables		10 000 000	828 967
Cash and cash equivalents	6	0	0
Total current assets		10 000 000	828 967
Total assets		210 536 023	225 546 128




BALANCE SHEET

AS PER 31 DECEMBER		AKER BIOMARINE DISTRIBUTION HOLDING AS	
AMOUNT IN USD			
EQUITY AND LIABILITIES	Note	2024	2023
EQUITY			
PAID-IN CAPITAL			
Share capital	7, 8	449 751	449 751
Share premium reserve	7	740 513	740 513
Other paid-in capital	7	10 646 594	646 594
Total paid-in capital		11 836 858	1 836 858
RETAINED EARNINGS			
Other equity	7	-10 127 975	-754 295
Uncovered loss	7	-754 295	0
Total retained earnings		-10 882 269	-754 295
Total equity		954 589	1 082 563
LIABILITIES			
OTHER NON-CURRENT LIABILITIES			
Non-current liabilities to group companies	6	209 261 473	222 852 530
Total non-current liabilities		209 261 473	222 852 530
CURRENT LIABILITIES			
Tax payable	4	0	182 373
Liabilities to group companies	6	319 961	1 428 153
Other current liabilities		0	509
Total current liabilities		319 961	1 611 034
Total liabilities		209 581 434	224 463 564
Total equity and liabilities		210 536 023	225 546 128

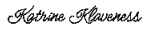
19.06.2025

The board of Aker BioMarine Distribution Holding AS


box SIGN 4YZW8ZP1-1852PK3W

Matts Eirik Johansen

Chairman of the Board/General Manager


box SIGN 46P9KPX4-1852PK3W

Katrine Mourud Klaveness

Member of the Board



CASH FLOW STATEMENT

Amount in USD	Aker BioMarine Distribution Holding AS			
	Note	2024	05.12-31.12.2023	
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit/loss before tax		-10 310 348	-754 295	
Financial items from PnL with no cash effect		10 069 590	0	
Change in working capital		1 498 110	754 295	
Net cash flows from operating activities		1 257 352	0	
CASH FLOWS FROM INVESTMENT ACTIVITIES				
Issue of new internal loan		-3 869 432	0	
Proceeds from loans from group companies	6	36 042 277	0	
Net cash flows from investment activities		32 172 845	0	
CASH FLOWS FROM FINANCING ACTIVITIES				
Instalment interest-bearing debt within the group	6	-16 428 153	0	
Repayment of loans from previous group companies		-18 150 972	0	
Net change in overdraft facilities		319 961	0	
Proceeds from Group contributions		828 967	0	
Net cash flows from financing activities		-33 430 197	0	
Net change in cash and cash equivalents		0	0	
Cash and cash equivalents at the start of the period		0	0	
Cash and cash equivalents at the end of the period	6	0	0	



Accounting principles

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

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.

FOREIGN CURRENCY

Monetary items in foreign currencies are valued at the exchange rate at the end of the financial year. The company uses USD as its functional currency and presents its annual accounts in USD.

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.

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.





Note 1 Salary costs and benefits

Aker BioMarine Distribution Holding AS hasn't had any salary costs or benefits in 2024 and there are no such obligations.

Auditor's fee in 2024 is USD 8 050,-

Note 2 Intercompany transactions

Interest revenue intercompany USD

Group Company	2024	2023
Epion Brands LLC	5 218 953	369 789
Aker BioMarine US Holding Inc	3 932 186	0
New Ride LLC	0	433 717
Total	9 151 139	803 506

Interest cost intercompany USD

Group Company	2024	2023
Aker BioMarine Antarctic AS	3 609 615	784 093
Aker BioMarine ASA	10 269 652	773 707
Aker BioMarine Holding AS	2 675 272	0
Total	16 554 539	1 557 800

Note 3 Items that are aggregated in the accounts

Financial income USD	2024	2023
Interest income intercompany	9 151 139	803 506
Other interest income	156 830	
Other financial income	305	
Total financial income	9 308 274	803 506

Financial costs USD	2024	2023
Interest cost intercompany	16 554 539	1 557 801
Other interest costs	2 793 312	0
Other financial costs	260 812	0
Total financial costs	19 608 663	1 557 801

Net financial items	-10 300 389	-754 295
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Note 4 Tax

This year's tax expense	2024	2023	
Too much/little allocated previous years	-182 373	0	
Total tax charge	-182 373	0	
Calculation of the tax base for the year	2024	2023	
Net loss before tax	-10 310 348	-754 295	
Agio on loss before tax	-11 010 317	-3 334 070	
Received intra-group contribution	0	828 967	
The year's tax base	-21 320 665	-3 259 398	
Payable tax in the balance:	2024	2023	
Payable tax on received Group contribution	0	182 373	
Total payable tax in the balance	0	182 373	
Accumulated loss to be carried forward	-24 580 062	-3 259 398	21 320 664
Agio on loss carried forward	335 597	0	-335 597
Not included in the deferred tax calculation	24 244 465	3 259 398	-20 985 067
Total	0	0	0
Deferred tax (22 %)	0	0	0

Note 5 Shares in subsidiaries

	Country	Ownership in %	Cost	Book value	Equity	Result
Aker BioMarine US Holding LLC	USA	100%	108 070 045	108 070 045	12 4831 000	33 516 000
Total			108 070 045	108 070 045	124 831 000	33 516 000



Note 6 Intercompany items in the balance sheet between companies in the same group.

Non-current loan - USD

Group Company	2024	2023
Epion Brands LLC	62 766 259	55 257 306
Aker BioMarine US Holding inc	29 699 719	0
New Ride LLC	0	61 389 808
Total	92 465 978	116 647 114

Group contribution receivables - USD

Group Company	2024	2023
Aker BioMarine Human Ingredients AS	10 000 000	828 967
Total	10 000 000	828 967

Non-current debt - USD

Group Company	2024	2023
Aker BioMarine ASA	119 781 635	109 511 983
Aker BioMarine Holding AS	89 479 838	0
Aker BioMarine Antarctic AS	0	113 340 547
Total	209 261 473	222 852 530

Current payables - USD

Group Company	2024	2023
Aker BioMarine Understory AS	0	678 153
Aker BioMarine Antarctic AS	0	750 000
Aker BioMarine Holding AS (cash pool)*	319 961	0
Total	319 961	1 428 153

All non-current intercompany items are due within 5 years, while group contribution is due within 12 months.

Some of the Group's liquidity is organised in a group account. This implies that the cash in the related subsidiaries at this account is classified as receivables with the parent company AKBM Holding AS and as payable for AKBM Human Ingredients AS. Also, any drawdown on the overdraft facility in the related subsidiaries at this account is classified as accounts payable with the parent company and as receivable for AKBM Holding AS. All group companies are jointly responsible for all transactions done by the parent.

Note 7 Equity

	Share capital	Share premium	Other paid-in equity	Uncovered loss	Total equity
Pr. 31.12.2023	449 751	740 513	646 594	-754 295	1 082 563
Result of the year				-10 127 975	-10 127 975
Group contributions received			10 000 000		10 000 000
Pr 31.12.2024	449 751	740 513	10 646 594	-10 882 269	954 589



Note 8 Shareholders

THE SHARE CAPITAL IN AKER BIOMARINE DISTRIBUTION HOLDING AS AS OF 31.12 CONSISTS OF:

	Total	Face value	Entered
Ordinary shares	1	449 751,0	449 751
Total	1		449 751

OWNERSHIP STRUCTURE

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Aker Biomarine Holding AS	1	100,0	100,0

Note 9 Consolidated financial statements

The company is included in the consolidated financial statements prepared by Aker BioMarine ASA, corporate registration number 913 915 062. Aker BioMarine ASA's business address is Oksenøyveien 10, 1366 Lysaker. The consolidated financial statements can be downloaded at www.akerbiomarine.com.

Note 10 Events after the balance sheet date

No significant events have occurred that affect the preparation of the annual accounts.



To the General Meeting of Aker BioMarine Distribution Holding AS

Independent Auditor's Report

Opinion

We have audited the financial statements of Aker BioMarine Distribution Holding AS (the Company), which comprise the balance sheet as at 31 December 2024, the profit and loss 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 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 General Manager (management) are responsible for the information in the Board of Directors' report. The other information comprises information in the annual report, but does not include the financial statements and our auditor's report thereon. 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 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

PricewaterhouseCoopers AS, Dronning Eufemias gate 71, Postboks 748 Sentrum, NO-0106 Oslo
T: 02316, org. no.: 987 009 713 MVA, www.pwc.no
Statsautoriserte revisorer, medlemmer av Den norske Revisorforening og autorisert regnskapsførerselskap



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. For further description of Auditor's Responsibilities for the Audit of the Financial Statements reference is made to: <https://revisorforeningen.no/revisionsberetninger>

Oslo, 19 June 2025

PricewaterhouseCoopers AS

Vidar Lorentzen
State Authorised Public Accountant
(This document is signed electronically)



 Securely signed with Brevio

Revisjonsberetning

Signers:

Name	Method	Date
Lorentzen, Vidar	BANKID	2025-06-23 15:58

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Skatteetaten

Vår dato 08.05.2025	Din/Deres dato	Saksbehandler Nina Gulbrandsen
800 80 000 Skatteetaten.no	Din/Deres referanse	Telefon 99796636
Org.nr 974761076	Vår referanse 2025/5135609	Postadresse Postboks 9200 Grønland 0134 OSLO

AKER BIOMARINE ASA
Postboks 496
1327 LYSAKER

Att.Anniken N. Færgestad

Dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk

Vi viser til Aker Biomarine ASA (org.nr. 932 882 248) søknad om dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk for følgende selskap:

931 840 754 Aker BioMarine Holding AS
932 567 768 Aker BioMarine Human Ingredients AS
932 567 679 Aker BioMarine Distribution Holding AS
932 567 733 Aker BioMarine Understory AS
932 165 988 KRBNX AS

Skattekontoret gir på bakgrunn av en konkret helhetsvurdering selskapene dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen forutsetter at engelsk språk benyttes i stedet ved utarbeidelsen, og at øvrige opplysninger som vedtaket baserer seg på, heller 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

Fra søknaden siteres:

«Aker BioMarine er et internasjonalt konsern med ansatte fra flere ulike nasjonaliteter. Selskapets forretningsforbindelser hører også i all hovedsak til utenfor Norge. Mange av selskapets strategiske muligheter ligger utenfor Norges grenser og krever således korrespondanse og dokumentasjon på engelsk. Konsernet har produksjon av krillolje Houston, Texas. Konsernets rapportering til selskapets ledelse og til styret er på engelsk. All intern dokumentasjon og presentasjoner utarbeides på engelsk. Konsernet har således engelsk som arbeidsspråk både internt, men også eksternt mot kunder og andre»

**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, kunder 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.

Som nevnt ovenfor er det særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad

. I dette tilfellet er det opplyst at konsernet driver virksomhet i en internasjonal bransje, hvor de fleste av konsernets samarbeidspartnere, investorer, kunder og andre brukere av regnskapet er lokalisert utenfor Norge. I tillegg har konsernet en internasjonal arbeidsstyrke, der engelsk er det primære arbeidsspråket. Skattekontoret finner at disse forholdene samlet tilsier at dispensasjon fra kravet om å utarbeide årsregnskap og årsberetning på norsk kan gis.

Vennligst oppgi vår referanse ved henvendelse i saken.



Med hilsen

Nina Gulbrandsen
Skatteetaten

Irene Naustbakk Pair

Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.