



## ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

### Enheten

Organisasjonsnummer: 914 429 250  
Organisasjonsform: Aksjeselskap  
Foretaksnavn: WTSS NORWAY HOLDING AS  
Forretningsadresse: Munkedamsveien 45  
0250 OSLO

### Regnskapsår

Årsregnskapets periode: 01.01.2020 - 31.12.2020

### Konsern

Morselskap i konsern: Ja  
Konsernregnskap lagt ved: Nei

### Regnskapsregler

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

### Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: NEWSEC BASALE AS  
Dato for fastsettelse av årsregnskapet: 20.04.2021

### 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, 13.05.2021



### Resultatregnskap

Beløp i: NOK	Note	2020	2019
<b>RESULTATREGNSKAP</b>			
<b>Kostnader</b>			
Other operating expenses	2	255 641	253 610
<b>Sum kostnader</b>		<b>255 641</b>	<b>253 610</b>
<b>Driftsresultat</b>		<b>-255 641</b>	<b>-253 610</b>
<b>Finansinntekter og finanskostnader</b>			
Income from subsidiaries	5	7 819 065	13 976 588
Annen renteinntekt		6 449	20 230
Other financial income		87 878	
<b>Sum finansinntekter</b>		<b>7 913 392</b>	<b>13 996 818</b>
Annen rentekostnad		7 049 346	7 925 703
Other financial expenses		114 583	17 728
<b>Sum finanskostnader</b>		<b>7 163 929</b>	<b>7 943 431</b>
<b>Netto finans</b>		<b>749 463</b>	<b>6 053 387</b>
<b>Ordinært resultat før skattekostnad</b>		<b>493 822</b>	<b>5 799 777</b>
Tax on ordinary result	3		
<b>Ordinært resultat etter skattekostnad</b>		<b>493 822</b>	<b>5 799 777</b>
<b>Årsresultat</b>		<b>493 822</b>	<b>5 799 777</b>
<b>Årsresultat etter minoritetsinteresser</b>		<b>493 822</b>	<b>5 799 777</b>
<b>Totalresultat</b>		<b>493 822</b>	<b>5 799 777</b>
<b>Overføringer og disponeringer</b>			
Allocated to other equity	1	493 822	5 799 777
<b>Sum overføringer og disponeringer</b>		<b>493 822</b>	<b>5 799 777</b>



## Balanse

Beløp i: NOK	Note	2020	2019
<b>BALANSE - EIENDELER</b>			
<b>Anleggsmidler</b>			
<b>Immaterielle eiendeler</b>			
<b>Finansielle anleggsmidler</b>			
Investering i datterselskap	6	371 918 693	371 918 693
<b>Sum finansielle anleggsmidler</b>		<b>371 918 693</b>	<b>371 918 693</b>
<b>Sum anleggsmidler</b>		<b>371 918 693</b>	<b>371 918 693</b>
<b>Omløpsmidler</b>			
<b>Varer</b>			
<b>Fordringer</b>			
Other short-term receivables		600 237	
Konsernfordringer	5	7 819 065	13 976 588
<b>Sum fordringer</b>		<b>8 419 302</b>	<b>13 976 588</b>
<b>Bankinnskudd, kontanter og lignende</b>			
Cash and bank deposits	5	15 164 694	9 297 346
<b>Sum bankinnskudd, kontanter og lignende</b>		<b>15 164 694</b>	<b>9 297 346</b>
<b>Sum omløpsmidler</b>		<b>23 583 996</b>	<b>23 273 934</b>
<b>SUM EIENDELER</b>		<b>395 502 688</b>	<b>395 192 627</b>
<b>BALANSE - EGENKAPITAL OG GJELD</b>			
<b>Egenkapital</b>			
<b>Innskutt egenkapital</b>			
Share capital	1	95 787 606	95 787 606
Overkurs	1	14 031 797	14 031 797
<b>Sum innskutt egenkapital</b>		<b>109 819 403</b>	<b>109 819 403</b>
<b>Opptjent egenkapital</b>			



## Balanse

<b>Beløp i: NOK</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
Other equity	1	10 334 077	9 840 255
<b>Sum opptjent egenkapital</b>		<b>10 334 077</b>	<b>9 840 255</b>
<b>Sum egenkapital</b>		<b>120 153 480</b>	<b>119 659 658</b>
<b>Gjeld</b>			
<b>Langsiktig gjeld</b>			
<b>Annen langsiktig gjeld</b>			
Gjeld til kredittinstitusjoner	4	275 000 000	275 000 000
<b>Sum annen langsiktig gjeld</b>		<b>275 000 000</b>	<b>275 000 000</b>
<b>Sum langsiktig gjeld</b>		<b>275 000 000</b>	<b>275 000 000</b>
<b>Kortsiktig gjeld</b>			
Leverandørgjeld	5	28 375	3 250
Other current debt		320 833	529 719
<b>Sum kortsiktig gjeld</b>		<b>349 209</b>	<b>532 969</b>
<b>Sum gjeld</b>		<b>275 349 209</b>	<b>275 532 969</b>
<b>SUM EGENKAPITAL OG GJELD</b>		<b>395 502 688</b>	<b>395 192 627</b>



# **Annual Report 2020**

## **Wtss Norway Holding AS**

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

**Org.no.: 914 429 250**



## Revenue statement

Wtss Norway Holding AS

	Note	2020	2019
Other operating expenses	2	255 641	253 610
<b>Total operating expenses</b>		<b>255 641</b>	<b>253 610</b>
<b>Operating profit</b>		<b>-255 641</b>	<b>-253 610</b>
<b>Financial income and expenses</b>			
Income from subsidiaries	5	7 819 065	13 976 588
Other interest income		6 449	20 230
Other financial income		87 878	0
Other interest expenses		7 049 346	7 925 703
Other financial expenses		114 583	17 728
<b>Net financial items</b>		<b>749 463</b>	<b>6 053 387</b>
Operating result before tax		493 822	5 799 777
Tax on ordinary result	3	0	0
<b>Ordinary result after tax</b>		<b>493 822</b>	<b>5 799 777</b>
<b>Annual net profit</b>		<b>493 822</b>	<b>5 799 777</b>
<b>Brought forward</b>			
Allocated to other equity	1	493 822	5 799 777
<b>Net brought forward</b>		<b>493 822</b>	<b>5 799 777</b>



## Balance sheet

Wtss Norway Holding AS

Assets	Note	2020	2019
<b>Fixed assets</b>			
<b>Financial fixed assets</b>			
Investments in subsidiaries	6	371 918 693	371 918 693
<b>Total financial fixed assets</b>		<b>371 918 693</b>	<b>371 918 693</b>
<b>Total fixed assets</b>		<b>371 918 693</b>	<b>371 918 693</b>
<b>Current assets</b>			
<b>Debtors</b>			
Other short-term receivables		600 237	0
Receivables group companies	5	7 819 065	13 976 588
<b>Total receivables</b>		<b>8 419 302</b>	<b>13 976 588</b>
Cash and bank deposits	5	15 164 694	9 297 346
<b>Total current assets</b>		<b>23 583 996</b>	<b>23 273 934</b>
<b>Total assets</b>		<b>395 502 688</b>	<b>395 192 627</b>



### Balance sheet

Wtss Norway Holding AS

Equity and liabilities	Note	2020	2019
<b>Paid-up equity</b>			
Share capital	1	95 787 606	95 787 606
Share premium reserve	1	14 031 797	14 031 797
<b>Total paid-up equity</b>		<b>109 819 403</b>	<b>109 819 403</b>
<b>Retained earnings</b>			
Other equity	1	10 334 077	9 840 255
<b>Total retained earnings</b>		<b>10 334 077</b>	<b>9 840 255</b>
<b>Total equity</b>		<b>120 153 480</b>	<b>119 659 658</b>
<b>Liabilities</b>			
<b>Other long-term liabilities</b>			
Liabilities to financial institutions	4	275 000 000	275 000 000
<b>Total of other long term liabilities</b>		<b>275 000 000</b>	<b>275 000 000</b>
<b>Current debt</b>			
Trade creditors		28 375	3 250
Other current debt		320 833	529 719
<b>Total current debt</b>		<b>349 209</b>	<b>532 969</b>
<b>Total liabilities</b>		<b>275 349 209</b>	<b>275 532 969</b>
<b>Total equity and liabilities</b>		<b>395 502 688</b>	<b>395 192 627</b>

Lysaker

The board of Wtss Norway Holding AS

Hendrik Høppner  
chairman of the board

Jelena Hartmane  
member of the board

Eliseo Drago  
member of the board

20.04.2021



## Accounting principles

The Financial Statements have been prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles for Small Companies.

The company owns 100% of the shares in Bekkestua Senter AS, which owns and manages Gamle Rikgeriksvei 36 in Oslo.

Pursuant to the requirements of Norwegian Accounting Act §3-3, it is confirmed that the requirements for the going concern assumption have been met and that the annual accounts have been prepared on this basis.

## Foreign currency

Monetary foreign currency items are valued at the exchange rate on the balance sheet date.

## 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, as well as items that relate to the stock cycle. Current assets are valued at the lower of acquisition cost and fair value.

## Shares in subsidiaries

Subsidiaries 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.



## Note 1 Share capital, shareholder information and equity

The share capital in Wtss Norway Holding AS as of 31/12/2020 consists of:

	Number of	Nominal amount	Carrying value
Ordinary shares	30	3 192 920,20	95 787 606

### Shareholder

	Ordinary shares	Stake
WestInvest Gesellschaft Für Investmentfonds GmbH	30,00	100,00 %
<b>Total number of shares</b>	<b>30,00</b>	<b>100,00 %</b>

	Share capital	Share premium	Other equity	Total equity
As at 01.01.2020	95 787 606	14 031 797	9 840 255	119 659 658
Result for the year			493 822	493 822
<b>As at 31.12.2020</b>	<b>95 787 606</b>	<b>14 031 797</b>	<b>10 334 077</b>	<b>120 153 480</b>

The company is 100% owned by the fund WestInvest TargetSelect Shopping. The fund is owned by an investment company, which is owned 100% by DekaBank Deutsche Girozentrale. The company is a real estate fund managed by Deka Immobilien and all returns in the company is for the investors.

## Note 2 Benefits, remuneration to the chief executive, board and auditor

In 2020 the company had no employees. No loan has been granted to the CEO, the Chairman of the Board or other related parties.

### Auditor

In 2020 the company expensed NOK 48 493 for statutory audit and NOK 42 959 regarding other services provided by the auditor (amounts include non-deductible VAT).



## Note 3 Tax

This year's tax expense	<b>2020</b>	<b>2019</b>
Entered tax on ordinary profit/loss:		
Payable tax	0	0
<b>Tax expense on ordinary profit/loss</b>	<b>0</b>	<b>0</b>

Taxable income:

Ordinary profit/loss before tax	493 822	5 799 777
Allocation of loss to be brought forward	-493 822	-5 799 777
<b>Taxable income</b>	<b>0</b>	<b>0</b>

Payable tax in the balance:

Payable tax on this year's result	-1 720 194	-3 074 849
Payable tax on received Group contribution	1 720 194	3 074 849
<b>Total payable tax in the balance</b>	<b>0</b>	<b>0</b>

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:

	<b>2020</b>	<b>2019</b>	<b>Difference</b>
Accumulated loss to be brought forward	-4 735 875	-5 229 696	-493 822
Not included in the deferred tax calculation	4 735 875	5 229 696	493 822
Deferred tax assets (22 %)	0	0	0

## Note 4 Receivables and liabilities

	<b>2020</b>	<b>2019</b>
<b>Long-term debt with a maturity later than 5 years</b>		
Debt to credit institutions	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

Mortgaged debt amounts to NOK 275 000 000.

Maturity date is 08.06.2021. This date was renegotiated in 2020.

The property owned by the subsidiary Bekkestua Senter AS is secured as collateral against the loan to SEB.

The property's booked value as of 31.12.20 is NOK 309 232 011.



Note 5 Related party balances

	2020	2019
<b>Receivables</b>		
Group contribution	7 819 065	13 976 588
Other short-term receivables within the group	0	0
Bank balance DEKA bank	2 174 878	3 923 834
<b>Total</b>	<b>9 993 943</b>	<b>17 900 422</b>
<b>Liabilities</b>		
Other short-term liabilities within the group	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

Note 6 Investments in subsidiaries

Company	Registered office	Ownership share	Profit/loss latest financial statement	Equity latest financial statement	Book value
Bekkestua Senter AS	Oslo	100%	4 592 475	216 049 170	371 918 693

The investments are valued according to the cost method.



Building a better  
working world

Statsautoriserte revisorer  
Ernst & Young AS

Dronning Eufemias gate 6A, NO-0191 Oslo  
Postboks 1156 Sentrum, NO-0107 Oslo

Foretaksregisteret: NO 976 389 387 MVA  
Tlf: +47 24 00 24 00

www.ey.no  
Medlemmer av Den norske revisorforening

## INDEPENDENT AUDITOR'S REPORT

To the Annual Shareholders' Meeting of WTSS Norway Holding AS

### Report on the audit of the financial statements

#### Opinion

We have audited the financial statements of WTSS Norway Holding AS, which comprise the balance sheet as at 31 December 2020, the income statement for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements have been prepared in accordance with laws and regulations and present fairly, in all material respects, the financial position of the Company as at 31 December 2020 and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

#### Basis for opinion

We conducted our audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Norway, and we have fulfilled our ethical responsibilities as required by law and regulations. We have also complied with our other ethical obligations in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of management for the financial statements

The Board of Directors (management) is responsible for the preparation and fair presentation of the financial statements in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

#### 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 International Standards on Auditing (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 the 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 law, regulations and generally accepted auditing principles 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, 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

A member firm of Ernst & Young Global Limited

Pennco Dokumentnøkkel: UJZB-ZZF08-AKVED-CM0Y-PGHEJ-SH5EE



Building a better  
working world

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

We communicate with those charged with governance 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.

## Report on other legal and regulatory requirements

### Opinion on registration and documentation

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

Oslo, April 22<sup>nd</sup> 2021  
ERNST & YOUNG AS

*The auditor's report is signed electronically*

Kristin Hagland  
State Authorised Public Accountant (Norway)

Pennac Dokumentnr.: IJZB-ZZF08-AKVED-CNQV-PGHEJ-SH5EE

Independent auditor's report – WTSS Norway Holding AS

A member firm of Ernst & Young Global Limited



## PENNEO

Signaturene i dette dokumentet er juridisk bindende. Dokument signert med "Penneo™ - sikker digital signatur".  
De signerende parter sin identitet er registrert, og er listet nedenfor.

"Med min signatur bekrefter jeg alle datoer og innholdet i dette dokument."

### Kristin Hagland

Statsautorisert revisor

På vegne av: EY

Serienummer: 9578-5992-4-2545274

IP: 51.175.xxx.xxx

2021-04-22 06:55:12Z



Penneo Dokumentnøkkel: 1JZB-ZZF08-AKVED-CNQV-PGHEJ-SH6EE

Dokumentet er signert digitalt, med **Penneo.com**. Alle digitale signatur-data i dokumentet er sikret og validert av den datamaskin-utregnede hash-verdien av det opprinnelige dokument. Dokumentet er låst og tids-stemplet med et sertifikat fra en betrodd tredjepart. All kryptografisk bevis er integrert i denne PDF, for fremtidig validering (hvis nødvendig).

#### Hvordan bekrefter at dette dokumentet er originalen?

Dokumentet er beskyttet av ett Adobe CDS sertifikat. Når du åpner dokumentet i

Adobe Reader, skal du kunne se at dokumentet er sertifisert av **Penneo e-signature service <penneo@penneo.com>**. Dette garanterer at innholdet i dokumentet ikke har blitt endret.

Det er lett å kontrollere de kryptografiske beviser som er lokalisert inne i dokumentet, med Penneo validator - <https://penneo.com/validate>



**Skattedirektoratet**

Saksbehandler Jeanette Munkvold Skovholt	Deres dato 27.10.2017	Vår dato 09.11.2017
Telefon 90076012	Deres referanse Hilke Rognes	Vår referanse 2017/1144466

NEWSEC BASALE AS  
Postboks 5666 Torgarden  
7484 TRONDHEIM

**Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk**

Vi viser til deres brev av 27. oktober 2017 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskap:

- WTSS Holding AS, org.nr. 914 429 250
- Bekkestua Senter AS, org.nr. 889 737 972
- Bekkestua Eiendomsutvikling AS, org.nr. 997 790 294
- Wiiv Norway Holding AS, org.nr. 915 659 500
- Stortingsgata 6 II AS, org.nr. 916 122 810.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering ovenstående selskap dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som vedtaket baserer seg på ikke endres vesentlig.

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

**Bakgrunn**

Fra søknaden gjengis:

*Selskapene eies av det tyske selskapet WestInvest Gesellschaft Für Investmentfonds GmbH.*

*Bakgrunnen for søknaden er at selskapene er registrert i Tyskland. All korrespondanse mellom selskapene i konsernet er på engelsk. Selskapene må følgelig benytte engelsk språk for at eierne skal forstå regnskapet og årsrapporten.*

*Selskapenes virksomhet består i å eie og drive fast eiendom og naturlig tilhørende virksomhet, utelukkende på bedriftsmarkedet.*

*Forvaltning av eiendommene samt dialog mot kunder er delegert til eiendomsforvalter Newsec Basale AS. Arbeidsspråket mellom forvalter og selskapet er engelsk.*

En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

Postadresse  
Postboks 9200 Grønland  
0134 Oslo

Besøksadresse:  
Se [www.skatteetaten.no](http://www.skatteetaten.no)  
Org.nr: 996250318  
E-post:  
[skatteetaten.no/sendepost](mailto:skatteetaten.no/sendepost)

Sentralbord  
800 80 000  
Telefaks  
22 17 08 60



### Skattedirektoratets vurdering

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

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

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

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

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

Det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at selskapene er eid av et utenlandsk selskap. Eierkretsen er begrenset. Arbeidsspråket er engelsk. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk. Det forutsettes at ingen øvrige regnskapsbrukere blir vesentlig negativt berørt av at årsregnskap og årsberetning utarbeides på engelsk språk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Torstein Kinden Helleland  
seniorrådgiver  
Rettsavdelingen, foretaksskatt  
Skattedirektoratet

Jeanette Munkvold Skovholt



Kopi til:

BEKKESTUA SENTER AS	Postboks 5666 Torgarden	7484	TRONDHEIM
BEKKESTUA	c/o Newsec Basale Postboks 5666	7484	TRONDHEIM
EIENDOMSUTVIKLING AS	Torgarden		
WTSS NORWAY HOLDING AS	Postboks 5666 Torgarden	7484	TRONDHEIM
WIIV NORWAY HOLDING AS	Postboks 5666 Torgarden	7484	TRONDHEIM
STORTINGSGATA 6 II AS	Postboks 5666 Torgarden	7484	TRONDHEIM

*Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer*