



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 918 037 500
Organisasjonsform: Aksjeselskap
Foretaksnavn: SONGA SIBUM AS
Forretningsadresse: c/o NRP Business Management AS
Haakon VIIs gate 1
0161 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: NRP Procurator AS
Dato for fastsettelse av årsregnskapet: 29.04.2021

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, 26.06.2022



Resultatregnskap

Beløp i: USD	Note	2020	2019
RESULTATREGNSKAP			
Kostnader			
Administrative expenses	2, 3	6 507	73 186
Sum kostnader		6 507	73 186
Driftsresultat		-6 507	-73 186
Finansinntekter og finanskostnader			
Income from other group companies	4	146 864	7 450 000
Annen renteinntekt		23 146	323
Currency gain			5 769
Sum finansinntekter		170 010	7 456 093
Rentekostnad til foretak i samme konsern	7		1 195
Annen rentekostnad			17
Currency loss		956	1 616
Sum finanskostnader		956	2 828
Netto finans		169 053	7 453 264
Ordinært resultat før skattekostnad		162 546	7 380 078
Tax on ordinary result	8	-767	15 993
Ordinært resultat etter skattekostnad		163 313	7 364 085
Årsresultat		163 313	7 364 085
Årsresultat etter minoritetsinteresser		163 313	7 364 085
Totalresultat		163 313	7 364 085
Overføringer og disponeringer			
Transferred to share premium			-8 517 895
Ordinært utbytte			15 800 000
Udekket tap			81 980
Transferred to other equity		163 313	
Sum overføringer og disponeringer	6	163 313	7 364 085



Resultatregnskap

Beløp i: USD	Note	2020	2019
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Balanse

Beløp i: USD	Note	2020	2019
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Utsatt skattefordel	8		
Finansielle anleggsmidler			
Investments in limited partnerships	4		220 394
Sum finansielle anleggsmidler			220 394
Sum anleggsmidler		0	220 394
Omløpsmidler			
Varer			
Fordringer			
Konsernfordringer	7	1 311 540	16 775 691
Sum fordringer		1 311 540	16 775 691
Bankinnskudd, kontanter og lignende			
Bank deposit		65 909	71 359
Sum bankinnskudd, kontanter og lignende		65 909	71 359
Sum omløpsmidler		1 377 449	16 847 050
SUM EIENDELER		1 377 449	17 067 444
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Share capital	5	1 079 260	1 079 260
Annen innskutt egenkapital		134 876	134 876
Sum innskutt egenkapital		1 214 136	1 214 136
Opptjent egenkapital			



Balanse

Beløp i: USD	Note	2020	2019
Other equity		163 313	
Sum opptjent egenkapital		163 313	
Sum egenkapital	6	1 377 449	1 214 136
Gjeld			
Langsiktig gjeld			
Utsatt skatt	8		
Annen langsiktig gjeld			
Langsiktig konserngjeld	7		
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Tax payable	8		15 993
Utbytte			15 800 000
Kortsiktig konserngjeld	7		37 315
Sum kortsiktig gjeld			15 853 308
Sum gjeld		0	15 853 308
SUM EGENKAPITAL OG GJELD		1 377 449	17 067 444



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2020 - GENERELL INFORMASJON

Journalnummer: 2021 334033

Enheten

Organisasjonsnummer: 918 037 500
Organisasjonsform: Aksjeselskap
Foretaksnavn: SONGA SIBUM AS
Forretningsadresse: c/o NRP Business Management AS
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0161 OSLO

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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: NRP Procurator AS
Dato for fastsettelse av årsregnskapet: 29.04.2021

Revisjon

Årsregnskapet er utarbeidet av ekstern
autorisert regnskapsfører: Ja
Ekstern autorisert regnskapsfører har i
løpet av regnskapsåret bistått ved den
løpende regnskapsføringen eller utført
andre tjenester for selskapet enn å
utarbeide årsregnskapet: Ja

Grunnlag for avgivelse

År 2020: Årsregnskap er elektronisk innlevert.
År 2019: Tall er hentet fra elektronisk innlevert årsregnskap fra 2020.

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Brønnøysundregistrene, 16.06.2021

Brønnøysundregistrene
Postadresse: Postboks 900, 8910 Brønnøysund
Telefon: 75 00 75 00
E-post: firmapost@brreg.no Internett: www.brreg.no
Organisasjonsnummer: 974 760 673



Organisasjonsnr: 918 037 500
SONGA SIBUM AS

RESULTATREGNSKAP

Beløp i: USD	Note	2020	2019
RESULTATREGNSKAP			
Kostnader			
Administrative expenses	2, 3	6 507	73 186
Sum kostnader		6 507	73 186
Driftsresultat		-6 507	-73 186
Finansinntekter og finanskostnader			
Income from other group companies	4	146 864	7 450 000
Annen renteinntekt		23 146	323
Currency gain			5 769
Sum finansinntekter		170 010	7 456 093
Rentekostnad til foretak i samme konsern	7		1 195
Annen rentekostnad			17
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Totalresultat		163 313	7 364 085
Overføringer og disponeringer			
Transferred to share premium			-8 517 895
Ordinært utbytte			15 800 000
Udekket tap			81 980
Transferred to other equity		163 313	
Sum overføringer og disponeringer	6	163 313	7 364 085



Organisasjonsnr: 918 037 500
SONGA SIBUM AS

BALANSE

Beløp i: USD Note 2020 2019

BALANSE - EIENDELER

Anleggsmidler

Immaterielle eiendeler

Utsatt skattefordel 8

Finansielle anleggsmidler

Investments in limited 4 220 394
partnerships

Sum finansielle 220 394
anleggsmidler

Sum anleggsmidler 0 220 394

Omløpsmidler

Varer

Fordringer

Konsernfordringer 7 1 311 540 16 775 691
Sum fordringer 1 311 540 16 775 691

Bankinnskudd, kontanter og lignende

Bank deposit 65 909 71 359

Sum bankinnskudd,
kontanter og lignende 65 909 71 359

Sum omløpsmidler 1 377 449 16 847 050

SUM EIENDELER 1 377 449 17 067 444

BALANSE - EGENKAPITAL OG GJELD

Egenkapital

Innskutt egenkapital

Share capital 5 1 079 260 1 079 260

Annen innskutt egenkapital 134 876 134 876

Sum innskutt egenkapital 1 214 136 1 214 136

Opptjent egenkapital

Other equity 163 313

Sum opptjent egenkapital 163 313

Sum egenkapital 6 1 377 449 1 214 136

Gjeld

Langsiktig gjeld

Utsatt skatt 8



Annen langsiktig gjeld			
Langsiktig konserngjeld	7		
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Tax payable	8		15 993
Utbytte			15 800 000
Kortsiktig konserngjeld	7		37 315
Sum kortsiktig gjeld			15 853 308
Sum gjeld		0	15 853 308
SUM EGENKAPITAL OG GJELD		1 377 449	17 067 444



Organisasjonsnr: 918 037 500
SONGA SIBUM AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note

Regnskapsprinsipper

Note

Antall aksjer og aksjeeiere

<u>Aksjeklasse</u>	<u>Ant. aksjer</u>	<u>Pålydende</u>	<u>Bokført verdi</u>
Ordinære aksjer	8584049.00	0.13	1079259.60

<u>Aksjeeiere - fritekst</u>	<u>Antall</u>	<u>Eierandel</u>	<u>Aksjeklasse</u>
Songa Container AS	8584049.00	100.00%	Ordinære aksjer

<u>Sum</u>	<u>Sum antall</u>	<u>Sum eierandel</u>
	8584049.00	100.00%

Note

Ytelser til ledende personer

Er det gitt ytelser til ledende person: Nei

Ytelser til daglig leder

<u>Ytelser</u>	<u>Lønn</u>	<u>Pensj.forpl.</u>	<u>Andre godtgj.</u>
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Note

Antall årsverk i regnskapsåret

Virksomheten har hatt følgende antall årsverk:
0.00

Note

Lån og sikkerhetsstillelse til ledende personer og aksjeeiere

Er det gitt lån eller sikkerhetsstillelse til ledende personer: Nei




Financial Statements 2020

Songa Sibum AS

Org.no.: 918 037 500

Prepared by:

NRP Procurator 



Songa Sibum AS

Profit and loss account

All figures in USD

	Note	2020	2019
Operating income and operating expenses			
Administrative expenses	2, 3	6 507	73 186
Total operating expenses		6 507	73 186
Net operating profit / loss		-6 507	-73 186
Financial income and expenses			
Income from other group companies	4	146 864	7 450 000
Interest income from group companies		22 980	0
Other interest income		166	323
Currency gain		0	5 769
Financial income		170 010	7 456 093
Interest expenses to group companies	7	0	1 195
Other interest expenses		0	17
Currency loss		956	1 616
Financial expenses		956	2 828
Net financial profit / loss		169 053	7 453 264
Ordinary result before tax		162 546	7 380 078
Tax on ordinary result	8	-767	15 993
Ordinary result after tax		163 313	7 364 085
Net profit / loss		163 313	7 364 085
Attributable to			
Allocated to dividend		0	15 800 000
Transferred to other equity		163 313	0
Transferred to share premium		0	-8 517 895
Transferred to uncovered loss		0	81 980
Total	6	163 313	7 364 085



Songa Sibum AS

Balance

All figures in USD

	Note	2020	2019
Assets			
Non-current assets			
Financial assets			
Investments in limited partnerships	4	0	220 394
Total financial assets		0	220 394
Total non-current assets		0	220 394
Current assets			
Receivables			
Receivables group companies	7	1 311 540	16 775 691
Total receivables		1 311 540	16 775 691
Bank deposit			
Bank deposit		65 909	71 359
Cash and cash equivalents		65 909	71 359
Total current assets		1 377 449	16 847 050
Total assets		1 377 449	17 067 444



Songa Sibum AS

Balance

All figures in USD

	Note	2020	2019
Equity and liabilities			
Equity			
Paid-in equity			
Share capital	5	1 079 260	1 079 260
Share premium		134 876	134 876
Total paid-in equity		1 214 136	1 214 136
Retained earnings			
Other equity		163 313	0
Total retained earnings		163 313	0
Total equity	6	1 377 449	1 214 136
Liabilities			
Current liabilities			
Liabilities to group companies	7	0	37 315
Tax payable	8	0	15 993
Dividend		0	15 800 000
Total current liabilities		0	15 853 308
Total liabilities		0	15 853 308
Total equity and liabilities		1 377 449	17 067 444

Oslo, 26.04.2021
The board of Songa Sibum AS

Fredrik Platou
chairman of the board



Songa Sibum AS

Notes

Note 1 Accounting principles

The Financial Statements have been prepared in accordance with the Norwegian Accounting Act of 1998 and generally accepted accounting principles for Small Companies. The accounting principles are described below. The company was established 17.10.2016.

Currency

The financial statements are presented in USD. Transactions in another currency are translated at the rate applicable on the transaction date. Monetary items in another currency are translated into USD using the exchange rate applicable on the balance sheet date. Non-monetary items that are measured at their historical price expressed in another currency are translated into USD using the exchange rate applicable on the transaction date. Non-monetary items that are measured at their fair value expressed in another currency are translated at the exchange rate applicable on the balance sheet date. Changes to exchange rates are recognised in the income statement as they occur during the accounting period.

Taxes

The tax expense consists of the tax payable for the period and changes in deferred tax. Deferred tax assets/liabilities are calculated on all differences between the book value and tax value of assets and liabilities. Deferred tax is calculated as 22 % of temporary differences and the tax effect of tax losses carried forward. Temporary differences, both positive and negative, which will or are likely to reverse in the same period, are recorded as a net amount. Deferred tax assets are not recorded in the balance sheet in accordance with accounting treatment for Small Companies.

Balance sheet classification

Current assets and liabilities consist of receivables and payables due within one year, and items related to the inventory cycle. Other balance sheet items are classified as tangible assets / non-current liabilities.

Current assets are valued at the lower of cost and fair value. Current liabilities are recognized at nominal value. Long term debt are recognized at nominal value and will not be adjusted to marked value due to changes in interest rate.

Tangible assets

Tangible assets are comprised of assets intended for long term ownership and use, and are valued at cost less depreciation and impairment losses. Tangible assets are recorded in the balance sheet and depreciated over the estimated useful economic life. Tangible assets are written down to the recoverable amount when a decrease in value is expected to be permanent. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value. Impairment loss recognized is reversed when the basis for the impairment loss is no longer evident.

Investments in subsidiaries

Shares in subsidiaries and associates are valued at cost in the Financial Statements. The investment is valued as cost of the shares in the subsidiary, less any impairment losses. An impairment loss is recognised if the impairment is not considered temporary, in accordance with generally accepted accounting principles. Impairment losses are reversed if the reason for the impairment loss disappears in a later period.

Dividends, group contributions and other distributions from subsidiaries are recognised in the same year as



Songa Sibum AS

Notes

they are recognised in the Financial Statement of the provider. If dividends / group contribution exceed withheld profits after the acquisition date, the excess amount represents repayment of invested capital, and the distribution will be deducted from the recorded value of the acquisition in the balance sheet for the parent company.

Receivables

Receivables are recorded in the balance sheet at nominal value less a provision for doubtful accounts. Provision for doubtful accounts is determined on the basis of an assessment of individual receivables.



Songa Sibum AS

Notes

Note 2 Number of employees, remunerations, audit fee etc.

The company has no employees.

There are no recorded remuneration to the board in 2020

Audit

The audit fee expense for 2020 amounts to USD 5 367 incl. VAT.

Additional fees for other services rendered amounts to USD 0 excl. VAT.

Note 3 Administrative expenses

	2020	2019
Corporate management fees	0	67 246
Audit fees	5 367	3 069
Other administrative expenses	1 140	2 871
Total administrative expenses	6 507	73 186



Songa Sibum AS

Notes

Note 4 Subsidiary

Company name	Registered office	Share	Voting	Result EUR (100%)	Equity EUR (100%)	Incorp.
Sibum SSW 1000 GmbH & Co KG	Hamburg, Germany	89,79%	89,79%	-38 607	5 955	2.8.2017

Purchase price USD	Repayment of capital USD	Write-down USD	Booked value 31.12 USD	Income investment USD
10 750 317	-10 750 317	0	0	-146 864

It has been approved in a Partnership Resolution that Sibum SSW 1000 GmbH & Co KG shall be liquidated.

Note 5 Shareholders

The share capital in Songa Sibum AS as of 31.12 consists of:

	Total	Face value	Entered
Ordinary shares	8 584 049	0,1	1 079 260
Total	8 584 049		1 079 260

Ownership structure

The largest shareholders in % at year end:

	Ordinary	Owner interest	Share of votes
Songa Container AS	8 584 049	100,0	100,0

Note 6 Equity

	Share capital	Share premium	Uncovered loss	Total equity
Equity as of 01.01.2020	1 079 260	134 876	0	1 214 136
Result for the year			163 313	163 313
Equity as of 31.12.2020	1 079 260	134 876	163 313	1 377 449



Songa Sibum AS

Notes

Note 7 Inter-company items between companies in the same group

	2020	2019
Receivables		
Cash Pool Group	4 641	0
Other short-term receivables within the group	1 311 540	16 775 691
Total	1 316 181	16 775 691
Total	0	0
Current liabilities		
Liabilities to group companies	0	37 315
Total	0	37 315

The short-term inter-company balances are being calculated with an interest rate that equals to the margin of 1,5 % + LIBOR.



Songa Sibum AS

Notes

Note 8 Tax

This year's tax expense	2020	2019
Entered tax on ordinary profit/loss:		
Payable tax		
Payable tax on ordinary result	0	0
Changes in deffered tax assets	0	0
Payable tax - investment Sibum SSW 1000 GmbH & Co KG 2017-2019	-767	15 993
Tax expense	-767	15 993

Taxable income - based on the taxable report in NOK converted to USD:

Ordinary result before tax	355 713	8 145 576
Permanent differences	-378 799	-8 700 125
3 % taxable income (dividend)	11 364	261 004
Interest deduction rule	0	888
Changes in temporary differences	0	0
Taxable income	-11 721	-292 657

Payable tax in the balance:

Payable tax on this year's result	0	0
Payable tax investment Sibum SSW 1000 GmbH & Co KG	0	15 993
Total payable tax in the balance	0	0

The tax is calculated on the basis of profit/loss based on figures in NOK. This deviates from profit/loss in USD because transactions are booked with the currency at the transaction date.

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
Accumulated loss to be brought forward	450 055	425 968	24 087
Agio element year end 2020 vs 2019		12 366	-12 366
Not included in the deffered tax calculation	-450 055	-438 334	-11 721
Basis for deferred tax assets	0	0	0
Deferred tax assets (22/22 %)	0	0	0
Effect of change in tax rate			



Songa Sibum AS

Notes

Note 9 Going concern and events after the balance sheet date

In accordance with the rules in NRS 3 on events after the balance sheet date, as well as the rules in the Accounting Act on continuing operations, the company's board of directors refer to the ongoing Covid-19 pandemic. The vessels in the Subsidiary was sold end of December 2020 and nor the business in the Subsidiary or Songa Sibum AS have not been affected by the Covid-19 outbreak in the year 2020.

The result for 2020 shows a gain of USD 163 313 after tax, against a gain of USD 7 364 085 in 2019. Solidity and liquidity continue to be good and there is nothing to indicate that operations in Songa Sibum AS cannot continue. It has been approved by a Partnership Resolution in the company's Subsidiary, Sibum SSW 1000 GmbH & Co KG, that this company shall be liquidated. The liquidation is planned to take place in 2021. Even though the subsidiary shall be liquidated is is not planned for the company, Songa Sibum AS, to be liquidated within the next 12 months. The board considers that the going concern conditions are satisfied.



Deloitte.

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To the General Meeting of Songa Sibum AS

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Songa Sibum AS showing a profit of USD 163 313. The financial statements 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 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 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.

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:

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Registrert i Foretaksregisteret Medlemmer av Den norske Revisorforening
Organisasjonsnummer: 980 211 282

Penneo document key: UBEUE-3ONZZ-CYY7H-QMF6N-PYYUH-JY3BW



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Page 2
Independent Auditor's Report -
Songa Sibum AS

- 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 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 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, 26 April 2021
Deloitte AS

Eivind Skaug
State Authorised Public Accountant (Norway)

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Skattedirektoratet

Saksbehandler Torstein Kinden Helleland	Deres dato 01.11.2017	Vår dato 10.11.2017
Telefon 22078139	Deres referanse Camilla Hobæk	Vår referanse 2017/1151044

NRP PROCURATOR AS
Postboks 1358 Vika
0113 OSLO

Tillatelse til å utarbeide årsregnskap og årsberetning på engelsk språk

Vi viser til deres brev av 1. november 2017 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for følgende selskaper:

SONGA CONTAINER AS	org.nr. 918 003 762
SONGA TOSCANA AS	org.nr. 919 417 838
SONGA STRALSUND AS	org.nr. 919 422 645
SONGA CALABRIA AS	org.nr. 919 062 118
SONGA HAYDN AS	org.nr. 918 037 470
SONGA ALYA AS	org.nr. 819 086 532
SONGA ANTOFAGASTA AS	org.nr. 918 037 519
SONGA SIBUM AS	org.nr. 918 037 500
FS IPANEMA AS	org.nr. 918 003 827

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering de overnevnte 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

Songa Container AS har 10 aksjonærer der 2 er utenlandske. Alle aksjonærene er selskaper. Songa Container AS er morselskap i konsernet. Alle selskapenes formål er investering i shippingvirksomhet. Arbeidsspråket er engelsk. Alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk. En norsk oversettelse vil kun ha til formål å oppfylle regnskapslovens språkkrav.

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."

Postadresse Postboks 9200 Grønland 0134 Oslo	Besøksadresse: Se www.skatteetaten.no Org.nr: 996250318 E-post: skatteetaten.no/sendepost	Sentralbord 800 80 000 Telefaks 22 17 08 60
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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 10 selskap der 2 er utenlandske selskap. Eierkretsen er begrenset. Selskapene opererer i en internasjonal bransje. Arbeidsspråket er engelsk. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

Jeanette Munkvold Skovholt
seniorrådgiver
Rettsavdelingen, foretaksskatt
Skattedirektoratet

Torstein Kinden Helleland

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